** AUDIT REPORT FOR FY 2023-2024**

NAGAR PARISHAD RAMPUR BAGHELAN

(M.P.)

AUDITED BY

M A & COMPANY

Chartered Accountants

CA. Manoj Khaira
B.Com., FCA
Managing Partner

M A & Company
CHARTERED ACCOUNTANTS
UG-07, Rajul Complex, Agga Chowk,
Jablpur (M.P.)
Ph. : (0761) 4038585, 9827061050
Manojkhaira.ca@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
Nagar Parishad Rampur Baghelan,

TO,
THE MEMBERS OF NAGAR PALIKA,
Nagar Parishad Rampur Baghelan,

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956("the Act")with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cashflow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that we reoperation electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and Fairview and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified underMadhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the Financial Statements that give true and fair view in order todesignauditproceduresthatareappropriateinthecircumstances.Anauditalsoincludesvaluatingthe appropriateness of accounting policies used and the reasonableness softhead accounting estimates made by **ULB's** Management, as well as evaluating the overall presentation of the financial statements.

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

Qualified Opinion

In our opinion and to the best to four information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as per Annexure –A and As Provided data by ULB.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 7827 dated 24/04/2024, and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed. Delay beyond two working days should be be come into the notice of CMO.

iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म0प्र0)

iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

2. Audit of Revenue

v) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

vi) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be be come into the notice of CMO.

vii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.

viii) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

ix) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**

x) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.

xi) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.
However, on verification of revenue register we observed huge recovery from past several years which is no action taken by ULB.

<u>In case of Shop Rent</u>

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

3. Audit of Expenditure

   i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

   - Quotation and documents are generally not annexed with vouchers, so cannot comment on it.

   - ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.

   ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries proper Accounting entries.

   iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for those particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries, During the audit we found BLC component is Transferred to UADD PFMS A/C but AHP Accounting is not proper in manner for checking.

   iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

   xii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

   xiii) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

   xiv) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.

4. Audit of Book Keeping

   i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.

   ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

   iii) We checked the advance register and found Not updated.

   iv) We verified the Bank Reconciliation Statement and found it in accordance with records

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म॰प्र॰)

& COMPANY
JABALPUR
Chartered Accountants

and bank statements of ULB.

v) We checked the grant register but it is not updated with receipts and payments of particular grant.

vi) We checked the No Fixed Assets Register found in records made available to us.

vii) All the Receipts and Payments are reconciled.

5. Audit of Fixed Deposit Receipts

i) We found that ULB have Fixed deposits running in Bank but ULB is not maintaining separate Register. FDR Made in Mdhyanchal gramin bank fron Sanchit Nidhi Fund.

S. No.	Name of Bank	Deposit Amount	Date	Maturity Amount
1	MPGB Bank	29573.00	-	32939.00
2	MPGB Bank	1026578.00	01.10.2026	1731601.00
3	MPGB Bank	363270.00	01.10.2026	612752.00
4	MPGB Bank	232474.00	01.10.2026	508397.00
5	MPGB Bank	383128.00	01.10.2026	646248.00
6	Allahbad Bank	115965.00	04.03.2025	374657.00
7	Allahbad Bank	172225.00	04.03.2025	553631.00
8	SBI Bank	500000.00	05.04.2027	704824.00
9	Allahbad Bank	500000.00	18.04.2025	949928.00
10	SBI Bank	500000.00	08.04.2027	567033.00
11	Zila Sahkari Bank	2372733.00	08.11.2025	3270752.00
12	MPGB Bank	159688.00	10.03.2026	238955.00
13	MPGB Bank	300000.00	11.04.2025	664588.00
14	MPGB Bank	286782.00	11.04.2025	636933.00
15	Allahbad Bank	213983.00	12.01.2025	324252.00
16	SBI Bank	500000.00	20.03.2025	707177.00
17	MPGB Bank	100000.00	22.04.2027	350897.00
18	Zila Sahkari Bank	200000.00	22.04.2027	553390.00
19	MPGB Bank	648274.00	25.03.2026	1101612.00
20	Allahbad Bank	150000.00	26.04.2025	391792.00
21	SBI Bank	500000.00	27.03.2026	847995.00
22	SBI Bank	500000.00	28.03.2027	845275.00
23	SBI Bank	50000.00	28.03.2025	853534.00
24	SBI Bank	500000.00	30.03.2026	708142.00
25	MPGB Bank	217410.00	30.11.2026	366721.00
	Grant Total	**10522083.00**		**18544025.00**

ii) Audit of Tenders/ Bids

iii) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

JABALPUR
Chartered Accountants

government.

iv) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period but not maintained any Security Deposit and EMD Register for checking.

v) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases were contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.

vi) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

vii) We have test checked the Contractor's files and found that security deposit Register is not updated and we didn't found outstanding details of security deposit.

viii) We found that ULB is not Mantling Security Deposit and Earnest Money Record in Proper Manner, Now Bank Guarantee and Indemnity bond take from every contract but we didn't find Vender wise/ contract wise so we can't comment on it.

6. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.

ii) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found not ULB maintain Grant Register but not update regular basis.

iv) We can't comment on Employee Advances, EPF, GPF and NPS because No Proper Record maintain and provided use for checking.

For M A & Company

Chartered Accountants

(FRN No:

M A & COMPANY JABALPUR Chartered Accountants

CA Manoj Khaira

Partner

Membership No:

Date: 05/02/2025

Place: Jabalpur

UDIN: 25405824BMLNAL2924

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

ANNEXURE – A

(Part of Annexed Audit Report)

Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.

   d) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand.GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.

   e) ULB is Deducted TDS and Deposit TDS challan monthly basis and filled quarterly return but we didn't check details due not provided traces and GST ID password.

2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.

3. On checking we found that TDS has not been deducted on payment of hiring of vehicles.

4. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

5. We have gone through Contractor's file on random basis and observed the following:-

   (a) That majority of works contract are not completed within stipulated time.

   (b) No approval for extension of time period is obtained from the authority.

   (c) No penalty or Compensation is charged from contractors for delay in the work.

   (d) No completion certificates are issued by the Engineers to any contractor.

   (e) Final bill payments are still due in every file which we checked.

   (f) Documents regarding Provident Fund Registration is not available on records.

   (g) Documents regarding Labour Act Registration is not available on records.

   (h) Labour Report is not available.

   (i) Royalty Certificate is also not available.

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

(j) Photographs of Work Completed are also not available in Contractor's File for specific work.

(k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.

(l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

6. We found some Scheme cash Banks merged in one cash book and some Scheme banks separate cash book of that scheme.

7. During the checking we found ULB is not updating Grant Register, Investment Register and Loan Register, Revenue recovery details and registers etc.

8. During the checking we found ULB is not neither maintain any separate registers nor updating Employee EPF,PPF and NPS, Royalty, LWT, TDS contractor ,TDS employee, GST Payable & GST-TDS, other Government dues etc in any other summery/ format, So we cannot comment on it.

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

TABLE :2

Nagar Parishad Rampur Baghelan
BALANCE SHEET
As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	21,652,400.87	19,252,725.17
	Earmarked Funds	B-2	11,806,672.00	11,389,880.00
	Reserves	B-3	113,609,871.33	121,473,719.33
	Total Reserves and Surplus		147,068,944.20	152,116,324.50
A-2	Grants, Contributions for Specific Purpose	B-4	38,935,782.00	23,751,227.00
A3	Loans			
	Secured Loans	B-5	45,257,525.00	5,295,379.00
	Unsecured Loans	B-6	-	-
	Total Loans		45,257,525.00	5,295,379.00
	TOTAL SOURCES OF FUNDS (A1-A3)		231,262,251.20	181,162,930.50
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		259,760,955.00	243,481,823.00
	Less : Accumulated depreciation		133,736,234.91	109,593,258.01
	Net Block		126,024,720.09	133,888,564.99
	Capital Work in Progress		74,827,661.00	33,149,201.00
	Total Fixed Assets		200,852,381.09	167,037,765.99
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	18,544,025.00	10,522,083.00
	Total Investment		18,544,025.00	10,522,083.00
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	355,736.00	118,218.00
	Sundry Debtors (Receivables)	B-15	3,833,924.00	3,740,917.00
	Gross Amount outstanding		-	-
	Prepaid Expenses	B-16	98,030.00	106,270.00
	Cash and Bank Balance	B-17	32,513,914.11	28,626,455.51
	Loans , advances and deposits	B-18	537,701.00	612,701.00
	Total Current Assets		37,339,305.11	33,204,561.51
B4	Current Liabilities and Provisions			
	Deposits received	B-7	8,562,659.00	6,514,958.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	15,625,931.00	21,801,652.00
	Provisions	B-10	1,284,870.00	1,284,870.00
	Total Current Liabilities		25,473,460.00	29,601,480.00
B5	Net Current Assets (B3-B4)		11,865,845.11	3,603,081.51
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)		231,262,251.20	181,162,930.50

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY JABALPUR Chartered Accountants

Nagar Parishad Rampur Baghelan

As On 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	1,92,52,725.17
	Addition during the year . Surplus for the year . Transfers	16,32,808.40
	Total (Rs.)	2,08,85,533.57
	Deductions during the year . Deficit for the year . Transfers	- (7,66,867.30) -
	Balance at the end of the Current year	2,16,52,400.87

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan

As On 31.03.2024

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	1,13,89,880.00	1,13,89,880.00
(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 (Specify nature)	4,16,792.00	4,16,792.00
Total (b)	1,18,06,672.00	1,18,06,672.00
(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)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	1,18,06,672.00	1,18,06,672.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY JABALPUR Chartered Accountants

Nagar Parishad Rampur Baghelan
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	11,67,31,020.33	1,62,79,132.00	13,30,10,152.33	2,41,42,980.00	10,88,67,172.33
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	47,42,699.00	-	47,42,699.00		47,42,699.00
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	12,14,73,719.33	1,62,79,132.00	13,77,52,851.33	2,41,42,980.00	11,36,09,871.33

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR

Nagar Parishad Rampur Baghelan
As On 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	TOTAL
Account Code	32010	32020	32030	
(a) Opening Balance	1,15,46,187.00	1,22,05,040.00	-	2,37,51,227.00
(b) Additions to the Grants*				
* Grants received during the year	1,27,84,602.00	2,97,06,178.00		4,24,90,780.00
* Interest / Dividend earned on Grant Investments				-
* Profit on disposal of Grant Investments				
* Appreciation in Value of Grant Investments				
* Other Addition	-	-		-
Total (b)	1,27,84,602.00	2,97,06,178.00	-	4,24,90,780.00
Total (a+b)	2,43,30,789.00	4,19,11,218.00	-	6,62,42,007.00
(c) Payments out of Funds				
* Capital Expenditure on Fixed Assets	86,70,952.00	76,08,180.00		- 1,62,79,132.00
* Capital Expenditure on other				-
* Revenue Expenditure on				-
* Salary , Wages and allowances etc.				
* Rent				
* Other:	42,08,400.00	68,18,693.00		1,10,27,093.00
* Loss on disposal of Special fund Investments				
* Dimunition in Value of Special Fund Investments				
* Grants Refunded				
* Other administrative Charges				
Total (c)	1,28,79,352.00	1,44,26,873.00	-	2,73,06,225.00
Net Balance at the year end (a+b)-(c)	1,14,51,437.00	2,74,84,345.00	-	3,89,35,782.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan

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	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	4,52,57,525.00	52,95,379.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	4,52,57,525.00	52,95,379.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY JABALPUR Chartered Accountants

Nagar Parishad Rampur Baghelan
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 (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan
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)	84,55,887.00	64,08,186.00
3401011	Security Deposit	1,06,772.00	-
3402001	Water deposit	-	1,06,772.00
3401001	Earnest Money Deposit	-	-
	Total Deposits Received	85,62,659.00	65,14,958.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan

As On 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	1,33,33,534.00	1,97,65,342.00
3501100	Employee Liabilities	13,44,325.00	12,04,219.00
3501200	Loan		-
3502000	Recoveries Payable	9,48,072.00	8,32,091.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	1,56,25,931.00	2,18,01,652.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR

Nagar Parishad Rampur Baghelan
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	12,84,870.00	12,84,870.00
3602000	Provisions for Interest		-
3603000	Provisions for Other Assets	-	-
	Total Provisions	12,84,870.00	12,84,870.00

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the year	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deduction during the year	Accumulated Depreciation: Total Dep. at the end of the year	Net Block: At the end of current year	Net Block: At the end of the Previous year
1	2	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11	12
4101000	Land	30,50,451.00		-	30,50,451.00	-		-	-	30,50,451.00	30,50,451.00
4102000	Building	5,90,41,438.00	20,41,071.00	-	6,10,82,509.00	1,11,78,393.93	20,36,080.00	-	1,32,14,473.93	4,78,68,035.07	4,78,63,044.07
4103000	Roads and Bridges	11,06,57,255.00	88,61,763.00	-	11,95,19,018.00	6,61,18,700.84	1,65,52,300.00	-	8,26,71,000.84	3,68,48,017.16	4,45,38,554.16
4103100	Sewerage and Drainage	2,12,53,124.00	39,37,961.00	-	2,51,91,085.00	91,44,083.28	16,56,336.90	-	1,08,00,420.18	1,43,90,664.82	1,21,09,040.72
4103200	Water Ways	1,41,85,032.00	9,54,710.00	-	1,51,39,742.00	33,32,704.00	3,61,810.00	-	36,94,514.00	1,14,45,228.00	1,08,52,328.00
4103300	Public Lighting	1,54,01,321.00	2,93,935.00	-	1,56,95,256.00	97,03,041.10	15,69,530.00	-	1,12,72,571.10	44,22,684.90	56,98,279.90
4104000	Plants & Machinary	55,14,856.00		-	55,14,856.00	24,99,475.00	5,51,490.00	-	30,50,965.00	24,63,891.00	30,15,381.00
4105000	Vehicles	1,13,02,715.00		-	1,13,02,715.00	57,62,795.50	11,30,270.00	-	68,93,065.50	44,09,649.50	55,39,919.50
4106000	Office & other Equipments	10,52,990.00	1,89,692.00	-	12,42,682.00	6,84,858.00	1,24,270.00	-	8,09,128.00	4,33,554.00	3,68,132.00
4107000	Electrical Appliances	12,41,272.00		-	12,41,272.00	7,46,934.46	82,750.00	-	8,29,684.46	4,11,587.54	4,94,337.54
4108000	Other Fixed Assets	7,81,369.00		-	7,81,369.00	4,22,271.90	78,140.00	-	5,00,411.90	2,80,957.10	3,59,097.10
	Total	24,34,81,823.00	1,62,79,132.00	-	25,97,60,955.00	10,95,93,258.01	2,41,42,976.90	-	13,37,36,234.91	12,60,24,720.09	13,38,88,564.99
4120000	Capital WIP	3,31,49,201.00	5,63,50,680.00	1,46,72,220.00	7,48,27,661.00					7,48,27,661.00	3,31,49,201.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

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

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan

As On 31.03.2024

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		1,85,44,025.00	1,05,22,083.00
	Total Investments- Other Funds		-	1,85,44,025.00	1,05,22,083.00

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan

As On 31.03.2024

Schedule B-14: Stock in Hand (Inventories) **Accounting Code 4300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	3,55,736.00	1,18,218.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	3,55,736.00	1,18,218.00

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

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 3 years *	8,94,479.00	-	8,94,479.00	11,98,833.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	8,94,479.00	-	8,94,479.00	11,98,833.00
	Net Receivables for Property Taxes	8,94,479.00	-	8,94,479.00	11,98,833.00
43120	Receivables for Other Taxes	-		-	-
	Less than 3 years *	13,90,325.00	-	13,90,325.00	13,26,399.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	13,90,325.00	-	13,90,325.00	13,26,399.00
	Net Receivables for Other Taxes	-	-	-	-
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	4,54,098.00	-	4,54,098.00	3,20,263.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	4,54,098.00	-	4,54,098.00	3,20,263.00
	Net Receivables for Fees & User Charges	-	-	-	-
43140	Total Receivable From Other Sources	-	-	-	-
	Less than 3 years *	10,95,022.00	-	10,95,022.00	8,95,422.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	10,95,022.00	-	10,95,022.00	8,95,422.00
	Total Sundry Debtors(Receivables)	38,33,924.00	-	38,33,924.00	37,40,917.00

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	98,030.00	1,06,270.00
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	98,030.00	1,06,270.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	
4502100	Nationalised Banks	76,35,195.51	87,11,185.51
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office		
	Sub Total	76,35,195.51	87,11,185.51
4504000	Balance with Bank-Special Funds	2,48,78,718.60	1,99,15,270.00
4504101	Nationalised Banks		-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	
4504400	Post Office		
	Sub Total	2,48,78,718.60	1,99,15,270.00
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks		-
4506300	Scheduled Co-operative Banks		
4506400	Post Office		
	Sub Total	-	-
	Total Cash & Bank Balance	3,25,13,914.11	2,86,26,455.51

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Accounting Code 4600000

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.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	6,12,701.00	-	-	2,12,500.00	4,00,201.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-				-
4606000	- Deposit with External Agencies (PHE)	-	2,12,500.00	-	75,000.00	1,37,500.00
4608000	-Other Current Assets		-			-
	Sub -Total	6,12,701.00	2,12,500.00		2,87,500.00	1,37,500.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits		-	-	-	-
	[Schedule B-18 (a)]	- -	-	-	-	-
	Total Loans, advances, and deposits	6,12,701.00	2,12,500.00	-	2,87,500.00	5,37,701.00

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-19: Other Assets **Accounting Code 4700000**

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

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Nagar Parishad Rampur Baghelan
As On 31.03.2024

Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

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

M A & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

TABLE :1

Nagar Parishad Rampur Baghelan
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2023-24 (Rs.)	Previous Year (2022-23) (Rs.)
	INCOME			
A	Tax Revenue	IE-1	24,17,593.00	19,01,764.40
	Assigned Revenues & Compensation	IE-2	1,12,61,723.00	1,41,30,163.00
	Rental Income From Municipal Properties	IE-3	25,58,403.00	40,49,907.00
	Fees & User Charges	IE-4	20,13,330.00	21,90,813.00
	Sale & Hire Charges	IE-5	1,64,920.00	2,000.00
	Revenue Grants, Contributions & Subsidies	IE-6	3,51,70,073.00	3,48,55,123.00
	Income From Investments	IE-7	80,21,942.00	5,76,925.00
	Interest Earned	IE-8	5,51,666.00	2,97,836.00
	Other Income	IE-9	6,17,806.00	6,56,213.94
	TOTAL -INCOME		6,27,77,456.00	5,86,60,745.34
	EXPENDITURE			
B	Establishment Expenses	IE-10	1,99,82,113.00	1,46,09,867.00
	Administrative Expenses	IE-11	58,03,930.00	79,18,649.00
	Operations & Maintenance	IE-12	1,18,58,133.00	1,49,51,996.00
	Interest & Finance Expenses	IE-13	7,482.40	7,320.00
	Programme Expenses	IE-14	51,190.00	1,83,522.00
	Revenue Grants, Contributions & Subsidies	IE-15	16,98,498.00	6,00,000.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	2,41,42,976.90	2,30,48,886.70
	TOTAL - EXPENDITURE		6,35,44,323.30	6,13,20,240.70
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(7,66,867.30)	(26,59,495.36)
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(7,66,867.30)	(26,59,495.36)
F	Less : Transfer to Reserve Funds		-	-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(7,66,867.30)	(26,59,495.36)

MA & COMPANY
JABALPUR
Chartered Accountants

मुख्य नगर ... अधिकारी
नगर प... बघेलान
जिला स...

Nagar Parishad Rampur Baghelan
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		13,47,602.00	10,18,128.00
1100200	Water Tax		6,75,988.00	2,72,292.40
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax			
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax		8,300.00	
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll		-	
	Cess		-	
1108000	Other Taxes		3,85,703.00	6,11,344.00
	Sub-Total		24,17,593.00	19,01,764.40
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		24,17,593.00	19,01,764.40
	Total Tax Revenue		24,17,593.00	19,01,764.40

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		-	-

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
			-	
1201000	Taxes and Duties collected by others		2,19,075.00	
1202000	Compensation in lieu of Taxes/ duties		1,10,42,648.00	1,41,30,163.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		1,12,61,723.00	1,41,30,163.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
			-	
1301000	Rent from civic Amenities		25,58,403.00	22,65,922.00
1302000	Rent From Office Buildings		-	
1303000	Rent From Guest House		-	
1304000	Lease Rent			11,23,715.00

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

1308000	Other Rents			6,60,270.00
	Sub-Total		25,58,403.00	40,49,907.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		25,58,403.00	40,49,907.00
	Total Rental Income From Municipal Properties		25,58,403.00	40,49,907.00

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

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		-	
1401100	Licensing Fees		-	
1401200	Fees for Grant Permit		9,33,275.00	9,017.00
1401300	Fees for Certificate or Extract		-	
1401400	Development Charges		6,100.00	2,143.00
1401500	Regularisation fees		-	
1402000	Penalties and Fines			380.00
1404000	other Fees			3,550.00
1405000	User Charges		8,32,618.00	13,82,824.00
1406000	Entry Fees		2,41,337.00	7,77,509.00
1407000	Service/ Administrative Charges		-	
1408000	Other Charges			14,640.00
				750.00
	Sub-Total		20,13,330.00	21,90,813.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		20,13,330.00	21,90,813.00
	Total Income from Fees & User Charges		20,13,330.00	21,90,813.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		700.00	
1501100	Sale of Forms & Publications		1,64,220.00	2,000.00
1501200	Sale of stores & scrap		-	
1503000	Sale of others		-	
1504000	Hire Charges for Vehicles		-	
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges- income head wise		1,64,920.00	2,000.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
			-	
1601001	Grant State Govt.		68,18,693.00	3,48,55,123.00
1601021	Grant From Other Org.		-	
1601011	Grant From Central Govt.		42,08,400.00	-
1601091	Grant Revenue - Depreciation on Grant Assets		2,41,42,980.00	-
	Total Revenue Grants ,Contributions & Subsidies		3,51,70,073.00	3,48,55,123.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
			-	
1701001	Interest on FDRs		80,21,942.00	5,76,925.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY JABALPUR Chartered Accountants

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		80,21,942.00	5,76,925.00

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		5,51,666.00	2,97,836.00
1712000	Interest on Loans and advances to Employees		-	
1713000	Interest on Loans to others		-	
1718000	other Interest		-	
	Total Interest Earned		5,51,666.00	2,97,836.00

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		-	
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		6,17,806.00	6,56,213.94
	Total other Income		6,17,806.00	6,56,213.94

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		1,63,77,598.00	1,17,10,845.00
2102000	Benefits and Allowances		10,45,935.00	2,46,721.00
2103000	Pension		13,47,889.00	4,10,148.00
2104000	Other Terminal & Retirement Benefits		12,10,691.00	22,42,153.00
	Total Establishment Expenses		1,99,82,113.00	1,46,09,867.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
				1,97,372.00
2201000	Rent, Rates and Taxes		-	39,80,955.00
2201100	Electricity Charges		11,10,605.00	62,669.00
2201100	Office Maintenance		7,684.00	3,82,199.00
2201200	Communication Expenses		47,775.00	1,29,837.00
2202000	Books & Periodicals		3,87,247.00	1,53,788.00
2202100	Printing & Stationary		2,56,906.00	1,14,121.00
2203000	Travelling & Conveyance		2,05,924.00	69,020.00
2204000	Insurance			8,95,326.00
2205000	Audit Fees		79,338.00	3,97,139.00
2205100	Legal Expenses		6,51,908.00	15,36,223.00
2205200	Professional and other Fees		30,46,618.00	
2206000	Advertisement and Publicity			
2206100	Membership & subscriptions		9,925.00	
2208000	Other Administrative Expenses			
	Total Administrative Expenses		58,03,930.00	79,18,649.00

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

Account Code	Schedule IE-12 : Operations & Maintenance Particulars		Current Year (Rs.)	Previous Year (Rs.)
			-	
2301000	Power & Fuel		71,35,776.00	43,89,089.00
2302000	Bulk Purchase		12,72,052.00	58,63,909.00
2303000	Consumption of Stores			6,260.00
2304000	Hire Charges		8,91,857.00	6,08,036.00
2305000	Repairs & Maintenance - Infrastructure Assets		9,59,644.00	20,47,595.00
2305100	Repairs & Maintenance - Civic Amenities		-	2,73,091.00
2305200	Repairs & Maintenance - Building			
2305300	Repairs & Maintenance - Vehicles		6,73,956.00	11,44,729.00
2305400	Repairs & Maintenance - Furniture		6,575.00	
2305500	Repairs & Maintenance - Office Equipments		5,96,977.00	1,82,250.00
2305600	Repairs & Maintenance - Electrical Appliances		21,080.00	4,100.00
2305700	Repairs & Maintenance - Plant & Machinery		-	
2305900	Repairs & Maintenance - Others		51,264.00	17,872.00
2308000	Other Operating & Maintenance Expenses		2,48,952.00	4,15,065.00
	Total Operations & Maintenance		1,18,58,133.00	1,49,51,996.00

Account Code	Schedule IE-13 : Interest & Finance Charges Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.			
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt.Bodies & Associations		-	
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		7,482.40	7,320.00
2408000	Other Finance Charges		-	
	Total Interest & Finance Charges		7,482.40	7,320.00

Account Code	Schedule IE-14 : Programme Expenses Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		51,190.00	60,000.00
2502000	Own Programmes		-	73,522.00
2503000	Share in Programs of others		-	50,000.00
	Total Programme Expenses		51,190.00	1,83,522.00

Account Code	Schedule IE-15 : Revenue Grants , Contributions & Subsidies Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [Sambal]		1,40,000.00	6,00,000.00
2601000	Grants [CM Kanyadaan]		10,77,998.00	
2601000	Grants [PMAY]		4,80,500.00	
2602000	Contributions [specify details]		-	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		16,98,498.00	6,00,000.00

Account Code	Schedule IE-16 : Provisions & Write off Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-

& COMPANY JABALPUR Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses			
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)		-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.)	2022-23	Current Year (Rs.)	2023-24
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure	(26,59,495.36)	(26,59,495.36)	(7,66,867.30)	(7,66,867.30)
Add: Adjustments For				
Depreciation	2,30,48,886.70		2,41,42,976.90	
Interest And Finance Expenses	7,320.00	2,30,56,206.70	7,482.40	2,41,50,459.30
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	-		-	
Investment Income	5,76,925.00		80,21,942.00	
Transfer To Reserves	1,37,53,536.00		1,62,79,132.00	
Interest Income Received	2,97,836.00	(1,40,51,372.00)	5,51,666.00	(2,48,52,740.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**3,44,48,083.34**		**(14,69,148.00)**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(10,03,562.00)		(5,61,137.55)	
(Increase)/Decrease In Stock In Hand	4,00,762.00		(17,732.70)	
(Increase)/Decrease In Prepaid Expenses	(50,744.00)		21,254.00	
(Increase)/Decrease In Other Current Assets	-		-	
(Decrease)/Increase In Deposits Received	14,825.00		9,77,243.70	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	7,77,124.00		32,70,247.80	
(Decrease)/Increase In Provisions	(3,25,485.00)		1,92,730.50	
Extra ordinary items (please specify)		(1,87,080.00)		38,82,605.75
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		**3,42,61,003.34**		**24,13,457.75**
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	1,37,53,536.00		78,33,732.25	
(Increase)/Decrease In Special Funds/ Grants	(10,36,800.00)		(1,51,84,555.00)	
(Increase)/Decrease In Earmarked Funds	-		4,16,792.00	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	1,37,53,536.00	2,64,70,272.00	78,63,848.00	9,29,817.25
(Purchase) Of Investments	-		-	
Add:				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments				
Investment Income Received	2,97,836.00	2,97,836.00	5,51,666.00	5,51,666.00
Interest Income Received				
Net cash generated from/(used in) investing activities [B]		**2,67,68,108.00**		**14,81,483.25**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	-		-	
Less:				
Interest & Finance Expenses	(7,320.00)	(7,320.00)	(7,482.40)	(7,482.40)
Net Cash Generated From/(Used In) Financing Activities [C]		**(7,320.00)**		**(7,482.40)**
(A+B+C)		**6,10,21,791.34**		**38,87,458.60**
Cash And Cash Equivalent At Beginning Of The Period		**4,54,60,827.17**		**2,86,26,455.51**
Cash and cash equivalent at end of the period		**2,86,26,455.51**		**3,25,13,914.11**
the following account balances at the end of the year:	-		-	
Cash balances	**2,86,26,455.51**	**2,86,26,455.51**	**3,25,13,914.11**	**3,25,13,914.11**
Bank balances		-		-
Total Of The Breakup Of Cash And Cash Equivalents				

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Rampur Baghelan

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	2,86,26,455.51		**Opening Balances*** Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			***Operating Payments***	
110	Tax Revenue	15,41,708.00	210	Establishment Expenses	1,86,40,296.00
120	Assigned Revenues & Compensations	1,12,61,723.00	220	Administrative Expenses	25,41,744.00
130	Rental income from Municipal Properties	23,58,803.00	230	Operations and Maintenance	54,46,818.00
140	Fees & User Charges	19,62,110.00	240	Interest & Finance Charges	7,482.40
150	Sale & Hire Charges	1,64,920.00	250	Programme Expenses	51,190.00
160	Revenue Grants, Contributions & Subsidies	6,54,000.00	260	Revenue Grants, Contributions & Subsidies	16,98,498.00
170	Income from Investments	-	270	Purchase of Stores	
171	Interest Earned	5,51,666.00	271	Miscellaneous expenses	
180	Other Income	6,17,806.00	285	Prior period	
	Non-Operating Receipts-			***Non-Operating Payments***	
320	Grant Contribution for specified purpose	4,18,36,780.00	340	Deposits Received	3,00,000.00
310	Municipal Fund	42,00,241.00	350	Other laiblities	6,57,63,795.00
360	Deposits Received		360	Provisions	
350	Secured Loans	4,00,00,000.00	420	Investments - General Fund	
341	Deposit works	-	330	Secured Loans	37,854.00
421	Investment Of Other Fund	-	320	Grants, Contribution for Specific Purposes	
431	debtors(receivable)	-	431	Sundry Creditors (Payble)	
430	stock in hand		410	Fixed Assets	19,250.00
460	Loans, Advances & Deposits	75,000.00	412	CWIP	68,30,371.00
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-		**Closing Balances #** Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	3,25,13,914.11
	TOTAL	**13,38,51,212.51**		**TOTAL**	**13,38,51,212.51**

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Palika Parishad Rampur Baghelan
Bank Reconciliation Statement As Per the Balance Sheet 2023-24

S No	Bank Name	Account No	Bank Book Closing Bal	Cash Book Closing Bal.
1	Post Office (701764)	764	76,68,748.51	76,35,195.51
2	Zila Sahkari Bank (53333)	53333		
3	SBI-9603	9603		
4	Axis Bank (SBM)	1892		
5	Canra Bank (CM INFRA)	5780		
	Total		**76,68,748.51**	**76,35,195.51**
6	ALLAHABAD BANK PMAY AHP (5949)	5949	4,92,619.00	4,92,619.00
7	Sharda Gramin Bank IDSMT 2926	2926	77,95,941.00	77,95,941.00
8	CBI BANK CM PAYJAL (270)	270	60,04,349.00	60,04,349.00
9	IDBI BANK KHANIJ (3296)	3296	1,05,85,809.00	1,05,85,809.00
	Total		**2,48,78,718.00**	**2,48,78,718.00**
	Grand Total		**3,25,47,466.51**	**3,25,13,913.51**

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY

Nagar Palika Parishad Rampur Baghelan
Bank Reconciliation Statement
As on - 31 March 2024

Consolidated Bank Reconciliation Statement As Per the Balance Sheet 2023-24			
Balance as per Bank 31-03-2024			
Post Office (701764)			76,68,748.51
Zila Sahkari BVank (53333)	264.65	264.65	
SBI-9603 (VASULI)	60,768.36	60,768.36	
Axis Bank (SBM)	56,94,190.50	56,94,190.50	
Canra Bank (CM INFRA)	15,30,267.00	15,30,267.00	
	3,83,258.00	3,83,258.00	
Add: Credit in Cash Book But not Debit in Bank		-	-
Less: Credit in bank Book But not Debit in cash Book		-	-
Less:- Interest Axis Bank		-	-
Less:- Debit in Cash Book but not Credit in Bank	31.03.2024	33,553.00	33,553.00
		-	
Add:- Bank Charges			
Balance as per Cash Book 31-03-2023			76,35,195.51
			76,35,195.51
Difference			-

Nagar Palika Parishad Rampur Baghelan
Bank Reconciliation Statement
As on - 31 March 2024

Sharda Gramin Bank-IDSMT			
Balance as per Cash Book 31-03-2020			77,95,941.00
Balance as per Bank 31-03-2020			77,95,941.00
Difference			-

Nagar Palika Parishad Rampur Baghelan
Bank Reconciliation Statement
As on - 31 March 2024

ALLAHABAD BANK PMAY AHP (5949)			
Balance as per Cash Book 31-03-2020			4,92,619.00
Balance as per Bank 31-03-2020			4,92,619.00
Difference			-

Nagar Palika Parishad Rampur Baghelan
Bank Reconciliation Statement
As on - 31 March 2024

CBI BANK CM PAYJAL (270)			
Balance as per Cash Book 31-03-2020			60,04,349.00
Balance as per Bank 31-03-2020			60,04,349.00
Difference			-

Nagar Palika Parishad Rampur Baghelan
Bank Reconciliation Statement
As on - 31 March 2024

IDBI BANK KHANIJ (3296)			
Balance as per Cash Book 31-03-2020			1,05,85,809.00
Balance as per Bank 31-03-2020			1,05,85,809.00
Difference			-

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Abstract Sheet for reporting on Audit for Financial Year 2023-24
Name of ULB: Rampur Baghelan

s.no.	Parameters	Descripation			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	Receipts	7		
		Year 2022-23	Year 2023-24	% of Growth	We observed growth in recovery Cess comparison to last year in Urban Development Cess & Education Cess	ULB have Improve Recovery in cess
1	Property Tax	7,58,582.00	8,72,354.00	13.04		
2	Samekit Kar	1,14,032.00	1,22,492.00	6.91		
3	Urban Development Cess	1,83,078.00	40,275.00	-354.57		
4	Education Cess	1,83,078.00	40,275.00	-354.57		
	Sub Total	12,38,770.00	10,75,396.00			
	Non Tax Revenue					
1	Rent	6,31,144.00	7,66,848.00	17.70		
2	Water Tax	3,75,338.00	5,42,153.00	30.77		
	Sub Total	10,06,482.00	13,09,001.00			
	Grand Total	22,45,252.00	23,84,397.00			

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Abstract Sheet for reporting on Audit for Financial Year 2023-24
Name of ULB: Rampur Baghelan

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is atteched	1. Grant Register should be update 2. System (E Nagar Palika Software) ganreated payments from financial reports should be matched with Maunal Cash Book.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is atteched	Require books of Accounts As Per MPMAM ULB should maintain manualy and update time to time. (like fixed assets register and Loan Register , Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	ULB have any FDR but not maintaining Record in Register	ULB should Maintain Investment Register and update on time to time basis.
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	Observation were listed in breif in point number-7 of Audit Report is atteched	Procedure for Tender opening and performance Review should be carefully monitered and complied.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is atteched	Grant register should be update and balance regularly with it's utlization certificate. PMAY Grant, SBM Grant maintain compnent wise in Grant register.
7	Incidences relating to diversion of funds f	We did not observed any of such cases	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is atteched	ULB have a many Grant fund Accounts in Bank but they are not investing anywhere. They should invest in FDR so after shortage of grant fund they can use interest part also and they don't need to utilize Municipal Fund.

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants

Abstract Sheet for reporting on Audit for Financial Year 2023-24
Name of ULB: Rampur Baghelan

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	27.10%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	53.00%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

मुख्य नगर पालिका अधिकारी
नगर परिषद रामपुर बाघेलान
जिला सतना (म०प्र०)

M A & COMPANY
JABALPUR
Chartered Accountants