NAGAR PARISHAD UDAIPURA

AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24

AUDITORS:

VINOD KUMAR GUPTA & ASSOCIATES,
CHARTERED ACCOUNTANTS

INDEX

मुख्य नगर पालिका अधिकारी
नगर परिषद, [illegible]पुरा

C. No. 98270-66162, Mail id, mayankagarwal@zoho.com
Zone No. -1, M.P. Nagar, Bhopal - 462011

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD UDAIPURA

Report on the Financial Statements
We have audited the accompanying financial statements of NAGAR PARISHAD UDAIPURA ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements
The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the applicable provisions and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit.
We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The

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CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

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Basis for Qualified Opinion
The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters
We draw attention to the following matters reported in Annexure - 2, annexed to this report.

I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
IV. Non verification of statutory dues, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. <u>We further report that</u>

I. We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
II. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
III. The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
IV. Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income &

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Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

V. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

VII. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 30/09/2024
UDIN: 24450228BKCFYQ8119

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CA Anshul Jain
(Partner)
MRN – 450228

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Reporting on Audit Paras for Financial Year 2023-24

Name of Auditor: Vinod Kumar Gupta & Associates
Name of ULB: NAGAR PARISHAD UDAIPURA

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Project/Scheme wise utilisation certificates should be prepared in reconciliation with grant register.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts such as FAR, Advance register, SD register, final payment register etc. as prescribed

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		recovery, Bank reconciliation statement, grant register, fixed asset register		under MP MAM Should be maintained.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	NA	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	

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	and from one scheme /project to another.			
8	Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).		4,27,10,994.40 ÷ 4,16,37,028.90 102.58%	
	Percentage of Capital expenditure wrt Total expenditure.		3,63,03,472.10 ÷ 7,92,83,566.50 45.79%	
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Register for advances should be prepared under appropriate authorizations.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A

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ULB's internal financial control over financial reporting includes those policies and procedures that:

a.	pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
b.	provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted
c.	accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
d.	Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:
-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment -The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. -The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances. -The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

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A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 30/09/2024

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Annexure '2'
The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources. Revenue recorded in the accountants cashbook received from various sources during the year. These receipts were summarised in the financial statement as per their nature and sources. Some of the grant amount was not recorded in the cashbook as provided at point 6(1) of this annexure.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.
The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO.
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

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5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. However, the cashier cashbook was not made available, hence we could not cross verify the revenue entries. The payments were duly supported by relevant vouchers.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Yearly revenue targets and collections were made available to us in form of wasooli patrak. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.

In case of Water Tax- Water tax register is not maintained properly as it does not contain important details such as since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

Connection No.	Name	Outstanding amount
205	Prem Narayan	12,420.00
299	LP Sharma	12,420.00
698	Ghanshyam das kushwah	13,560.00
635	Ghanshyam das gupta	14,000.00
752	Neeraj Kumar	14,722.00

In case of Shop rent- List of few pendency's of taxes from long time has been listed below:

ID	Name	Outstanding amount including arrears & GST
1000032114	Ashok kumar	65,144.00
1000032115	Rahul Nema	12,144.00
1000032117	Krishna Kumar sharma	27,600.00
1000032122	Kuldeep dogariya	52,124.00
1000099862	Lata Jain	23,547.00

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

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As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on the interest income and its accounting in cashbook.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on lesser interest rates.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the cashbook and summarised in the financial statement produced before us for verification.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.
Test checked vouchers & other accounting records revealed the non-deposition of statutory dues such as professional tax, Labour tax, Royalty etc.
Also, we have noticed discrepancies in TDS deduction for various payments made during the year for the nature of contract.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
During our verification we noticed some totalling mistakes in the cashbook which were communicated to the accountant with guidance. The mistakes were summarised in the Cashbook &

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Financial Statement Balance Reconciliation Statement annexed with the financial statement.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.
   Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
   As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
   We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.
   No such instances were noticed during the test check of such entries conducted by us.

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8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
As explained to us by the ULB there are no temporary advances other than employees during the year and hence we cannot comment on the same.

3. **Audit of Book Keeping**

1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Stock Register, Security Deposit Registers, Loan register, as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.

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The store register were not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

Advance register was not made available for verification of advances and recoveries during the year. The records were taken from financial statement of the ULB as below:

Name	Opening balance	Payment	Receipt/Adjustment	Closing balance
Halke Prasad Adiwasi	41,265.00	-	-	41,265.00
Home Loan	-	1,00,000.00	50,000.00	50,000.00

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation statement was prepared by the ULB and attached with the financial statements.

Three bank accounts with Union Bank of India a/c ending 2646, 3928 & 3929 were closed in current year and the remaining balances were adjusted through municipal fund.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register is produced below at the point 6(1) of this report.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.

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Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

1) The auditor is responsible for audit of all fixed deposits and term deposits.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon fixed deposit and term deposit.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon renewal of FDR.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR are kept at low rate of interest than the prevailing rate.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR interest.

5. Audit of Tenders / Bids

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.

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Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

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VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

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6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per grant records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
15th Finance Grant	49,01,638.00	63,13,279.00	63,43,797.00	48,71,120.00
Kayakalp yojna	31,00,000.00	40,00,000.00	26,37,014.00	44,62,986.00
CM Urban Infra development fund	28,29,890.00	70,19,503.00	34,09,680.00	64,39,713.00
Road Development grant	70,48,863.00	28,98,859.00	63,29,867.00	36,17,855.00
State Finance grant	90,89,713.00	92,03,127.00	87,22,393.00	95,70,447.00
Mulbhoot	41,92,780.00	42,63,026.00	47,36,657.00	37,19,149.00
CM Ladli bhena yojna	75,000.00	-	74,639.00	361.00
Beneficiary Contribution-IHSDP	1,48,49,831.00	-	-	1,48,49,831.00
Public Toilet-grant	6,518.00	-	-	6,518.00
Vidhayak Nidhi	31,729.00	-	-	31,729.00
Sansad Nidhi	820.00	1,25,000.00	-	1,25,820.00
Vishesh Nidhi	-	12,50,000.00	-	12,50,000.00
Other Grant	51,757.00	-	-	51,757.00
Madhyan Bhojan	3,04,151.00	-	-	3,04,151.00
Siksha karmi mandey	1,08,000.00	-	-	1,08,000.00
SJSRY	2,754.00	-	-	2,754.00

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Rashtriya Jankarna Mandel	37,000.00	-	-	37,000.00
Total	**4,66,30,444.00**	**3,50,72,794.00**	**3,22,54,047.00**	**4,94,49,191.00**

- There was calculation error in CM Urban infra development grant head in the grant register as the payments were not deducted while arriving at closing balances and also incorrect opening balance has been brought forward during the year.
- Some receipts pertaining to State Finance grant & Vishesh nidhi has not been recorded in the cashbook. State Finance grant & Vishesh nidhi as per accounting record was Rs. 68.07 lakhs and 1.25 lakhs respectively.

2) He is responsible for audit of grants received from State Government and its utilization.
   Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
   As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and from Bank under peyjal yojna. For the Loan taken under peyjal yojna Principle & interest were paid during the year and has been booked as per loan statement. Bifurcated details of interest and principle not provided. For both the loans the 75% portion along with interest is paid by the government and 25% reaming portion is to be paid by the ULB. During the year ULB has received loan instalment under peyjal scheme amounting to Rs. 1.87 cr.

   However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired

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revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loans were as follows:

HUDCO Loan-

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter 1	35,119.00	62,500.00	97,619.00
Quarter 2	33,620.00	62,500.00	96,120.00
Quarter 3	31,764.00	62,500.00	94,264.00
Quarter 4	30,279.00	62,500.00	92,779.00
		Closing balance 31/03/2024	**54,03,423.00**

Peyjal yojna loan-

Interest paid	36,77,446
Principle repayment	17,30,000
Total payment	**54,07,446**
Closing balance	**4,49,70,000.00**

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

For Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 30/09/2024

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CA Anshul Jain
(Partner)
MRN – 450228

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

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Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. On verification of revenue records as of 31 March 2024 a sum of Rs 133.27 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues *(Amount in Lakhs)*

Sl. No.	Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
1	Sampatti Kar	50.43	8.54	41.89	14.22	5.79	8.43	14.33	50.33
2	Samekit Kar	17.95	1.95	16.00	5.24	3.09	2.15	5.04	18.15
3	Nagar Vikas Upkar	9.69	2.52	7.17	3.34	3.00	0.34	5.52	7.51
4	Siksha Upkar	11.73	1.81	9.91	6.57	2.08	4.49	3.89	14.41
5	User Charges	1.47	0.15	1.32	2.07	0.26	1.81	0.40	3.13
6	Water Tax	24.38	4.60	19.78	11.72	3.87	7.85	8.47	27.62
7	Rent	5.98	3.64	2.33	3.82	1.14	2.67	4.79	5.01
8	Solid Waste Management	4.99	1.30	3.69	3.85	0.43	3.42	1.74	7.11
	Total	**126.62**	**24.52**	**102.1**	**50.82**	**19.66**	**31.16**	**44.18**	**133.27**
	Total Un-Recovered amount								**133.27**

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak. Also, we noticed difference in collection of revenue between cashbook entries and wasooli patrak.

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VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

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Zone No. -1, M.P. Nagar, Bhopal - 462011

Name of ULB **Nagar Parishad Udaipura**

Name of Auditor **Vinod Kumar Gupta & Associates**

Annexure C

Amt in Rs.

S.no.	Parameters	Description		% of growth	Observation in brief					Suggestions
	Audit of Revenue	**Receipt in (Rs.)**								
	Rajaswa Kar wasooli	**2022-23**	**2023-24**							
1	Sampatti Kar	14.14	14.33	1.37	Collection % w.r.t. total dues is	22.16%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	3.21	5.04	57.10	Collection % w.r.t. total dues is	21.73%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	3.22	5.52	71.41	Collection % w.r.t. total dues is	42.35%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	4.04	3.89	-3.82	Collection % w.r.t. total dues is	21.26%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	**24.61**	**28.78**							
	Gair-Rajaswa wasooli									
5	User Charges	1.44	0.40	-72.17	Collection % w.r.t. total dues is	11.37%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	15.48	8.47	-45.26	Collection % w.r.t. total dues is	23.47%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Soild Waste Management	1.67	1.74	3.68	Collection % w.r.t. total dues is	19.62%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	**18.60**	**10.61**							
	Grand Total	**43.21**	**39.39**							

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Parishad.

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VINOD KUMAR GUPTA & ASSOCIATES * BHOPAL * CHARTERED ACCOUNTANTS

Annexure D

Revised abstract sheet for reporting on audit paras
2023-24
Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Bhopal	Raisen	Udaipura	Nagar Parishad

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
29,36,933.00	-	24,10,002.00	24,19,098.00	2,26,48,320.00	2,70,85,141.45	1,12,22,675.90

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	63,13,279.00	68,07,000.00	1,87,31,388.00	10,05,73,837.35

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
2,26,58,617.00	21,20,989.00	1,35,47,746.00	38,08,440.40	8,44,302.00	19,80,000.00	3,29,10,861.61	7,78,70,956.01

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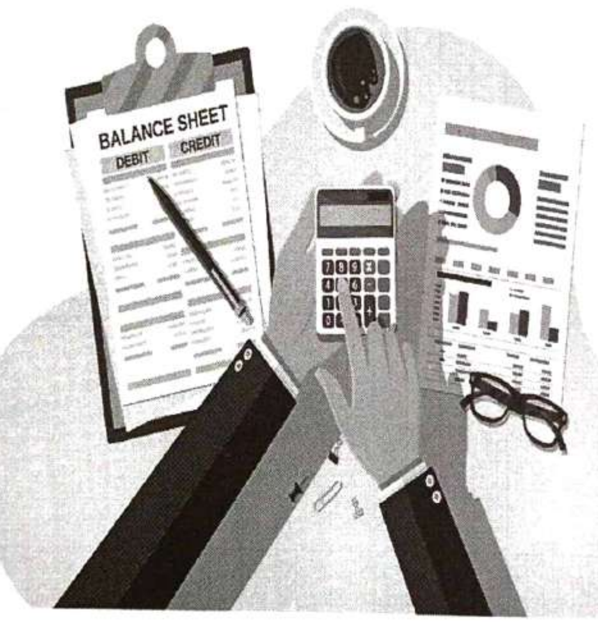
Auditor: Vinod Kumar Gupta & Associates
FRN: 002377C
MRN: 450228

VINOD KUMAR GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * BHOPAL

ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-2024

NAGAR PARISHAD UDAIPURA



- **BALANCE SHEET**
- **INCOME & EXPENDITURE STATEMENT**
- **BANK RECONCILIATION STATEMENT**
- **CASH FLOW STATEMENT**
- **NOTES TO ACOUNTS**

मुख्य नगर पालिका अधिकारी
नगर परिषद, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	**INCOME**			
	Tax Revenue	IE - 1	29,36,933.00	24,90,485.00
	Assigned Revenues And Compensation	IE - 2	2,26,48,320.00	2,29,26,546.00
	Rental Income From Municipal Properties	IE - 3	24,19,098.00	7,33,456.00
	Fees And User Charges	IE - 4	24,10,002.00	36,57,007.00
	Sales And Hire Charges	IE - 5	4,48,282.00	47,890.00
	Revenue Grants, Contibution And Subsidies	IE - 6	2,70,85,141.45	3,25,62,378.51
	Income From Investments	IE - 7	-	-
	Interest Earned	IE - 8	1,07,44,722.90	40,24,885.06
	Other Income	IE - 9	29,671.00	7,09,682.08
	TOTAL - INCOME		6,87,22,170.35	6,71,52,329.65
B	**EXPENDITURE**			
	Establishment Expenses	IE - 10	2,26,58,617.00	2,18,33,655.00
	Administrative Expenses	IE - 11	21,20,989.00	13,94,853.00
	Operations And Maintainance	IE - 12	1,35,47,746.00	1,49,75,434.77
	Interest And Finance Charges	IE - 13	38,08,440.40	1,56,472.20
	Programme Expenses	IE - 14	5,75,202.00	2,44,161.00
	Revenue Grants, Contribution And Subsidies	IE - 15	2,69,100.00	75,000.00
	Provisions And Write Off	IE - 16	-	
	Miscellaneous Expenses	IE - 17	-	
	Depreciation		2,17,62,482.45	2,20,47,287.52
	TOTAL - EXPENDITURE		6,47,42,576.85	6,07,26,863.49
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		**39,79,593.50**	**64,25,466.16**
	Add: Prior Period Items (Net)	IE - 18	**13,90,108.00**	**-**
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		**25,89,485.50**	**64,25,466.16**
	Less: Transfer to Reserve Funds		11,69,056.00	13,63,292.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		**14,20,429.50**	**50,62,174.16**

NAGAR PARISHAD UDAIPURA
Chief Municipal Officer

Accounts Officer
Nagar Parisad Udaypura

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नगर परिषद, उदयपुरा

Vinod Kumar Gupta & Associates
CA Anshul Jain
MRN 450228
RN 002377C
UDIN 24450228BKCFYQ8119

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			19,45,763.00	18,53,146.00
1100100	**Property Tax**	14,22,083.00		
1100101	Property Tax	5,23,680.00		
1100135	Samekit kar		-	-
1100200	**Water Tax (Incl. Fees & Charge)**	-		
1100200	Water Tax (Incl. Fees & Charge)			-
1100300	**Sewerage Tax**			
1100400	**Conservancy Tax**			
1100500	**Lighting Tax**		6,56,802.00	3,18,883.00
1100600	**Education Tax**			
1100601	Education Cess	6,56,802.00		
1100700	**Vehicle Tax**		-	
1100800	**Tax On Animals**			
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		-	-
1101101	Land Hoardings	-		
1101109	On Others	-		
1101300	**Export Tax**			
1105100	**Octroi & Toll**			-
1108000	**Other Taxes (City Development Tax)**	3,34,368.00	3,34,368.00	3,18,456.00
1109000	**Tax Recovery**		-	0.00
1109011	Other Taxes	-		
	Total Refund and remission of tax revenues.		29,36,933.00	24,90,485.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		22,37,930.00	
1201011	Stamp Duty on Transfer of Properties	22,37,930.00	-	
1202000	**Compensation in lieu of Taxes & Duties**			
1202001	Compensation in lieu of Octroi	1,81,74,856.00	2,04,10,390.00	2,29,26,546.00
1202032	Compensation for Samekit Anudan	22,35,534.00	-	
			-	
	Total assigned revenues & Compensation		2,26,48,320.00	2,29,26,546.00

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NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	**Rent From Civic Amenities**		**24,04,798.00**	**7,32,656.00**
1301000	Rent from Civic Amenities	3,81,864.00		
1301001	Rent From Market	14,84,771.00		
1301002	Rent from shopping complex	27,260.00		
1301003	Rent from community hall	34,500.00		
1301005	Other Rent	7,000.00		
1301011	Mutation fees	1,99,403.00		
1301050	Shop Premium	2,70,000.00		
1303000	**Rent Guest Houses**			**-**
1303001	Guest Houses	-		
1304000	**Rent from Lease of Lands**		**-**	**0.00**
1304001	Consolidated Rent from Lease of Lands	-		
1308000	**Other Rents**		**14,300.00**	**800.00**
1308000	Consolidated other rent	14,300.00		
1309000	**Remission & Refund-Rent**			**0.00**
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		**24,19,098.00**	**7,33,456.00**
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		**24,19,098.00**	**7,33,456.00**
	Total Rental Income From Municipal Properties		**24,19,098.00**	**7,33,456.00**

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NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	**Empanelment & Registration Charges**		-	**5,03,001.00**
1401100	**Licensing Fees**		**6,400.00**	**6,000.00**
1401100	Consoildated Licensing fees	1,400.00		
1401121	Sahukari license fees	5,000.00		
1401200	**Fees for Grant Of Permit**		**7,500.00**	**13,31,966.00**
1401200	Consolidated Fees for grant of permit	7,500.00		
1401300	**Fees for Certificate or Extract**		**7,496.00**	**364.00**
1401309	Fees-copy of certificate/Extract	7,406.00		
1401311	Marriage registration	90.00		
1401400	**Development Charges**		**2,400.00**	
1401401	Development Charges	2,400.00		
1401500	**Regularisation Fees**		-	**400.00**
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		**12,104.00**	**300.00**
1402001	Water Tax	104.00		
1402004	Penality & fine other	12,000.00		
1404000	**Others Fees**		**4,52,622.00**	**4,40,860.00**
1404001	Advertisment fees	15,000.00		
1404002	Parking fees	3,72,040.00		
1404012	Road cutting charges	3,000.00		
1404013	Fee application	15,200.00		
1404017	Connection charges-water supply	47,300.00		
1404022	Fee RTI	82.00		

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

1405000	**User Charges**		**18,84,650.00**	**13,58,133.00**
1405001	Litter & Debris collection charges	58,500.00		
1405004	Funeral van (Hearse) Charges	1,500.00		
1405008	Water Supply	11,71,520.00		
1405009	Charges for supply of water by tanker	56,700.00		
1405010	Solid Waste Management	3,85,140.00		
1405028	User charges fire Extinguisher	4,500.00		
1405030	User Charges Other	2,06,790.00		
1406000	**Entry Fees**		**33,330.00**	**0.00**
1406011	Bus stand Shulk	33,330.00		
1407000	**Consolidated Service Admin Charges**		**3,500.00**	**15,983.00**
1407007	Charges for removal of Encroachment	1,000.00		
1407009	Water Disconnection Charges	2,500.00		
1408000	**Consolidated Others Charges**		-	-
	Sub-Total		24,10,002.00	36,57,007.00
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		24,10,002.00	36,57,007.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	**Sale of Products**			**0.00**
1501001	Sale of garbage, compost & other		-	
1501100	**Sale of Forms & Publications**		**4,26,582.00**	**8,000.00**
1501101	Sale of tenders papers	4,26,582.00		
1501200	**Sale of stores & scrap**		-	**0.00**
1501201	Obsolete Stores	-		
1503000	**Sale of others**			-
1504000	**Hire Charges for Vehicles**		**21,700.00**	**0.00**
1504001	Hire charges Vehcile	21,700.00		
1504100	**Hire Charges for Equipments**			**39,890.00**
	Total Income from sale & hire charges		4,48,282.00	47,890.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	**Revenue Grants**			
1601011	Central Government	40,87,942.00		
1601001	State Government	12,34,717.00		
1601091	Revenue Grant- Dep.	2,17,62,482.45	2,70,85,141.45	3,25,62,378.51
1602000	**Re- imbursement of expenses**			-
1602001	State Government	-		
1603000	**Contribution towards Scheme**			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		2,70,85,141.45	3,25,62,378.51

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	**Interest on Investments & Accured Interest**			
1701001	Intrest saving bank account	-	-	
1702000	**Dividend**			
1703000	**Income from projects taken up on commercial basis**			-
1704000	**Profit in sale of Investments**			-
1708000	**Others**			-
1708001	Gain from Exchange Fluctuations	-		-
	Total Income from Investments-General Fund		-	-

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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	**Interest from Bank Account**		**1,07,44,722.90**	**40,24,885.06**
1711001	Consolidated Interest from Bank Accounts	1,07,44,722.90		
1712000	**Interest on Loans and advances to employees**			
1713000	**Interest on Loans to others**			**-**
1718000	**Other Interest**			**0.00**
1718001	Interest from other Receivables	-		
	Total Interest Earned		**1,07,44,722.90**	**40,24,885.06**

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	**Consolidated Deposits Forfeited**			**-**
1801100	**Consolidated Lapsed Deposits**		**-**	**-**
1802000	**Insurance Claim Recovery**		**-**	**-**
1803000	**Profit On Disposal of Fixed Assest**		**-**	**-**
1804000	**Recovery from Employees**			**-**
1805000	**Unclaimed Refund / Liabilities**		**-**	**-**
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		**-**	**35,000.00**
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		**29,671.00**	**6,74,682.08**
1808001	Penalty On Contractors	-		
1808090	Miscellaneous Income	29,671.00		
1850000	**Unclaimed Refund payable/liabilities written back**		**-**	**-**
1853000	Maaf Rasav ki Vasuli	-		
1854000	Other Income	-		
	Total Other Income		**29,671.00**	**7,09,682.08**

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Amt In INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		**1,29,86,252.00**	**1,46,38,441.00**
2101001	Salaries & Allowances	1,25,06,593.00		
2101021	Wages	4,79,659.00		
2102000	**Benefits and Allowances**		**86,13,243.00**	**71,95,214.00**
2102002	Remuneration & Fees Councillor	7,38,000.00		
2102004	Arrears Salary	4,92,386.00		
2102007	Dearness Allowance	71,35,645.00		
2102008	HRA	2,44,352.00		
2102009	Travelling Allowance	2,500.00		
2102042	Washing Allowance	360.00		
2103000	**Pension**			
2103001	Pension/family pension contribution		-	
2104000	**Other Terminal & Retirement Benefits**		**10,59,122.00**	
2104011	Leave Encashment			
2104022	Employers Contribution to Provident Fund	10,59,122.00		
	Total Establishment Expenses		2,26,58,617.00	2,18,33,655.00

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Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**		-	
2201001	Rent expenses-Office building			
2201002	Rent expenses-Others			
2201100	**Office Maintenance**		-	
2201101	Electricity Expense			
2201102	Security Expense			
2201200	**Communication Expenses**		**2,150.00**	**43,816.00**
2201201	Telephone Expences			
2201211	Web, Internet	2,150.00		
2201221	Postage Expenses			
2202000	**Books & Periodicals**		**7,250.00**	**2,240.00**
2202001	Printing Expenses			
2202002	Newspapers	7,250.00		
2202100	**Printing & Stationary**		**1,51,571.00**	**1,39,874.00**
2202101	Printing Expenses	46,661.00		
2202102	Stationery	1,02,010.00		
2202103	Computer stationary & Consumables	2,900.00		
2203000	**Travelling & Conveyance**		-	
2203005	Travelling & Conveyance			
2204000	**Insurance**		-	
2204002	Vehicles			
2205000	**Audit Fees**		-	**41,300.00**
2205001	Local Fund Examiner			
2205003	Statutory Audit			

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2205100	**Legal Expenses**		**-**	**15,000.00**
2205101	Legal Fee			
2205200	**Professional and other Fees**		**10,49,298.00**	**2,97,120.00**
2205201	Technical fees	6,49,369.00		
2205221	Consultancy Fees charges	3,01,329.00		
2205222	DPR	98,600.00		
2206000	**Advertisement and Publicity**		**9,07,940.00**	**7,73,933.00**
2206001	Advertisement expenses	7,03,983.00		
2206032	National Festival Celeberation Expense	1,70,150.00		
2206036	Prize, Award & Felicitation Function Expense	33,807.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		**2,780.00**	**81,570.00**
2208003	Photography & Vedio Cd	2,780.00		
		-		
	Total Administrative Expenses		**21,20,989.00**	**13,94,853.00**

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NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Amt In INR

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		**70,00,703.15**	**65,72,712.28**
2.301E+09	Bulk Purchase of Power-Electricity	42,00,168.00		
2.301E+09	Bulk Purchase of Power-Fuel	28,00,535.15		
2302000	**Bulk Purchases**		**27,19,260.00**	**18,44,397.90**
2302020	Bulk Purchase-Sanitation/Conservancy Material	25,09,322.00		
2302040	Bulk Purchase-Engineering Stores	1,09,383.00		
2302041	Bulk purchase-Electrical store	45,840.00		
2.302E+09	Bulk Purchase-Others	54,715.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		**5,96,147.00**	**9,17,837.00**
2304001	Hire Charges-Machinery	3,39,162.00		
2304002	Hire Charges-Vehicle	88,520.00		
2304004	Tent Kiraya	1,68,465.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		**6,49,320.89**	**22,92,626.71**
2305012	R & M-Open Drain	2,92,392.89		
2305021	R & M-Waterways	51,268.00		
2305027	R & M-Water Dist pipeline	1,15,400.00		
2305028	R & M-Water-Hand pump	93,910.00		
2305035	R & M-Public Light-High Mast	94,500.00		
2305041	R & M-Plant & machinery	1,850.00		
2305100	**Repairs & Maintenance - Civic Amenities**		**5,78,418.00**	**22,50,173.00**
2305101	Parks, Nurseries & Gardens	9,520.00		
2305102	R & M-Lakes & Ponds	1,95,500.00		
2305106	Painting Work	2,78,345.00		
2305131	R & M-Street Lights	95,053.00		
2305200	**Repairs & Maintenance - Building**		**7,63,186.00**	**2,27,997.88**
2305201	R & M-Building Office	59,580.00		
2305281	R & M-Bus Shelter	29,355.00		
230589	R & M-Other Structures	6,74,251.00		

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Amt In INR

			7,80,164.96	5,92,858.00
2305300	**Repairs & Maintenance - Vehicles**			
2305305	R & M-Tanker	5,000.00		
2305308	R & M-Fire Tender	6,000.00		
2305309	R & M-Tractor	1,81,394.00		
2305390	R & M-Vehicle Others	5,87,770.96		
2305400	**R & M-Furniture**		5,450.00	
2305401	Chairs	5,450.00		
2305500	**Repairs & Maintenance - Office Equipments**		71,065.00	43,022.00
2305502	R & M-Computer	8,300.00		
2305504	R & M-Photocopier	19,100.00		
2305506	R & M-Water Cooler	37,165.00		
2305507	R & M-TV	6,500.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		-	1,750.00
2305700	**Repairs & Maintenance - Plant & Machinery**		2,74,271.00	74,470.00
2305760	R & M-Motor Pump	2,57,751.00		
2305761	R & M-Generator	16,520.00		
2305900	**Repairs & Maintenance - Others**		-	
2308000	**Other Operating & Maintenance Expenses**		1,09,760.00	1,57,590.00
2308003	O & M-Garbage & Clearance Expenses	1,09,760.00		
	Total Operations & Maintenance		1,35,47,746.00	1,49,75,434.77

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NAGAR PARISHAD UDAIPURA
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Amt In INR

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
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**		**38,08,228.00**	**1,55,540.00**
2405002	Loan from HUDCO	1,30,782.00		
2405004	Loan from Peyjal	36,77,446.00		
2405001	**Interest on Employee Retirement Benefits**			-
2406000	**Other Interest**			-
2407000	**Bank Charges**		**212.40**	**932.20**
2407000	Bank Charges	212.40		
2408000	**Other Finance Charges**			
	Total Interest & Finance Charges		**38,08,440.40**	**1,56,472.20**

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NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Amt In INR

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			1,96,520.00	**40,020.00**
2501000	**Election Expenses**	1,96,520.00		
2501000	Election Expenses			
			3,78,682.00	**2,02,141.00**
2502000	**Own Programs**	3,78,682.00		
2502000	Consolidated Own Programs			
2503000	**Share in Programs of others**		-	**2,000.00**
	Total Programme Expenses		5,75,202.00	2,44,161.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	**Grants [specify details]**		**2,69,100.00**	**75,000.00**
2601058005	SBM-Information & Communication	39,100.00		
2601080004	Anteyeshti Rashi	2,30,000.00		
		-		
2602000	**Contributions [specify details]**			
2603000	**Subsidies [specify details]**			-
	Total Revenue Grants, Contributions & Subsidies		2,69,100.00	75,000.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	**Provisions for doubtful receivables**		
2702000	**Provision for other assets**		-
2703000	**Revenues written off**		-
2704000	**Assets Written off**		-
2705000	**Miscellaneous Expenses Written Off**		-
	Total Provisions & Write off		-

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CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	-
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	**Prior Period-Other Income**			-
2804001	Prior Period-Intrerest-Investment	13,90,108.00	**13,90,108.00**	
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)		**13,90,108.00**	-
2808000	**Prior Period-Other Expense**		-	
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense			
2808048	Prior Period-Bank Charges			
	Sud Total Expense (b)		-	-
	Total Prior Period Items (a-b)		13,90,108.00	-

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CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA

BALANCE SHEET

FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**	B-1	7,44,54,322.59	7,32,84,403.44
	Municipal (General) Fund	B-2	1,11,74,763.30	1,04,99,688.10
	Earmarked Funds	B-3	18,83,34,543.77	17,51,82,059.61
	Reserves		**27,39,63,629.66**	**25,89,66,151.15**
	Total Reserves and Surplus	B-4	**4,40,57,855.00**	**5,04,39,708.00**
A-2	**Grants, Contributions for Specific Purpose**			
A3	Loans		5,03,73,423.00	3,42,67,420.00
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	5,03,73,423.00	3,42,67,420.00
	Total Loans		**36,83,94,907.66**	**34,36,73,279.15**
	TOTAL SOURCES OF FUNDS (A1-A3)			
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		22,83,04,029.97	19,53,93,168.36
	Less : Accumulated Depreciation		15,49,59,892.15	13,31,97,410.05
	Net Block		7,33,44,137.82	6,21,95,758.31
	Capital Work in Progress		12,19,00,664.58	11,85,08,054.09
	Total Fixed Assets		**19,52,44,802.40**	**18,07,03,812.40**
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	
	Add ;-Accrued Interest			
	Total Investment		-	-
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	1,89,524.00	1,89,524.00
	Sundry Debtors (Receivables)	B-15	1,99,47,776.30	1,74,98,806.30
	Gross Amount outstanding			
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses			-
	Cash and Bank Balance	B-16	-	
	Loans , advances and deposits	B-17	17,91,28,572.07	16,79,82,724.26
	Total Current Assets	B-18	2,90,460.00	2,40,460.00
B4	**Current Liabilities and Provisions**		**19,95,56,332.37**	**18,59,11,514.56**
	Deposits received			
	Deposits Works	B-7	1,90,40,530.86	1,70,78,264.72
	Other liabilities(Sundry Creditors)	B-8	5,00,000.00	5,00,000.00
	Provisions	B-9	1,32,03,310.63	1,13,60,097.47
	Total Current Liabilities	B-10	-	3,41,300.00
B5	**Net Current Assets (B3-B4)**		**3,27,43,841.49**	**2,92,79,662.19**
C	Other Assets.		**16,68,12,490.88**	**15,66,31,852.37**
D	Miscellaneous Expenditure (to the extent not w/off)	B-19	63,37,614.38	63,37,614.38
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)	B-20	-	-
			36,83,94,907.66	34,36,73,279.15

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NAGAR PARISHAD UDAIPURA मुख्य नगरपालिका अधिकारी

Chief Municipal Officer

नगर परिषद, उदयपुरा

Accounts Officer Accountant

Nagar Parisad Udaypura

Vinod Kumar Gupta & Associates

CA Anshul Jain

MRN 450228

RN 002377C

UDIN 24450228BKCFYQ8119

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

Amt. in lakhs

NAGAR PARISHAD UDAIPURA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
Balance as per last account	310	3101000	3109000	
Addition during the year		7,32,84,403.79	-	7,32,84,403.79
. Surplus for the year				-
. Transfers		-	14,20,429.50	14,20,429.50
			-	-
Total (Rs.)		-		-
Deductions during the year	-	-	14,20,429.50	14,20,429.50
. Deficit for the year		-	-	-
. Transfers- Urban & Poor settlement				-
. Transfers- other		-	-	-
Total (Rs.)		2,50,510.70	-	2,50,510.70
	-	2,50,510.70	-	2,50,510.70
Balance at the end of the Current year	-	7,30,33,893.09	14,20,429.50	7,44,54,322.59

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

Particulars	Sanchit Nidhi	CM Kanyaadan	Others	Total
ACCOUNT CODE				
(a) Opening Balance	1,00,05,707.30	4,93,980.80	-	1,04,99,688.10
(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)	11,69,056.00			11,69,056.00
Total (b)	**1,11,74,763.30**	**4,93,980.80**	**0.00**	**1,16,68,744.10**
(c) Payments out of Funds				
[I] Capital Expenditure on				-
* Fixed Assets				-
				-
[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				-
Transfer to Municipal fund		4,93,980.80		4,93,980.80
ADVANCE FOR EXPENSES (D)	-	4,93,980.80	-	4,93,980.80
Net Balance at the year end (a+b)-(c+d)	1,11,74,763.30	-	-	1,11,74,763.30

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Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	17,51,82,059.61	3,29,10,861.61	2,17,62,482.45	**18,63,30,438.77**
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	20,04,105.00	-	**20,04,105.00**
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	17,51,82,059.61	3,49,14,966.61	2,17,62,482.45	18,83,34,543.77

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	**3201000**	**3202000**	**3208000**	
(a) Opening Balance	**59,89,846.00**	**2,60,75,562.00**	**1,83,74,300.00**	**5,04,39,708.00**
(b) Additions to the Grants*				
* Grant received during the year	64,38,279.00	2,54,13,388.00	-	3,18,51,667.00
* Transfer from Municipal Fund		-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		-	-	-
Total (b)	64,38,279.00	2,54,13,388.00	-	3,18,51,667.00
Total (a+b)	**1,24,28,125.00**	**5,14,88,950.00**	**1,83,74,300.00**	**8,22,91,375.00**
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	30,44,774.00	2,71,30,537.00	35,24,469.00	3,36,99,780.00
* others		-		-
[II] Revenue Expenditure on				
* Salary , Wages and allowances etc.	-	-	-	-
* Rent Other administrative charges	-	-		-
* others	32,99,023.00	12,34,717.00	-	45,33,740.00
[III] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer to Municipal Fund	-	-		-
Total (c)	**63,43,797.00**	**2,83,65,254.00**	**35,24,469.00**	**3,82,33,520.00**
Net Balance at the year end (a+b)-(c)	60,84,328.00	2,31,23,696.00	1,48,49,831.00	4,40,57,855.00

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Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	15th Finance Commission	BRGF	MPLAD	SJSRY	Madhyan Bhojan	TOTAL
(a) Opening Balance	49,01,638.00	7,80,483.00	820.00	2,754.00	3,04,151.00	59,89,846.00
(b) Additions to the Grants*						
* Grant received during the year	63,13,279.00	-	1,25,000.00	-	-	64,38,279.00
* Interest / Dividend earned on Grant Investments	-					-
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other addition (Specify nature)						
Total (b)	63,13,279.00	-	1,25,000.00	-	-	64,38,279.00
Total (a+b)	1,12,14,917.00	7,80,483.00	1,25,820.00	2,754.00	3,04,151.00	1,24,28,125.00
(c) Payments out of Funds						
[I] Capital Expenditure on						
* Fixed Assets	30,44,774.00	-	-	-	-	30,44,774.00
* others	-	-	-	-	-	-
[ii] Revenue Expenditure on						
* Salary , Wages and allowances etc.						
* Rent Other administrative charges	32,99,023.00	-	-			32,99,023.00
* others						
[III] Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						-
* Transfer to Municipal Fund & grant refund			-			
Total (c)	63,43,797.00	-	-	-	-	63,43,797.00
Net Balance at the year end (a+b)-(c)	48,71,120.00	7,80,483.00	1,25,820.00	2,754.00	3,04,151.00	60,84,328.00

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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grant For Road Development	Grant - Mulboot	Kayakalp	Special fund for ULB	MLA LAD	Cm urban infra	Rashtriya Jankama
(a) Opening Balance	90,89,713.00	70,48,863.00	41,92,780.00	31,00,000.00	28,004.00	35,947.00		37,000.00
(b) Additions to the Grants*								
* Grant received during the year	68,07,000.00	28,98,859.00	42,63,026.00	40,00,000.00	3,00,000.00	-	70,19,503.00	
*Transfer From Municipal Fund	-	-			-	-		
* Interest / Dividend earned on Grant Investments					-			
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	68,07,000.00	28,98,859.00	42,63,026.00	40,00,000.00	3,00,000.00	-	70,19,503.00	-
Total (a+b)	**1,58,96,713.00**	**99,47,722.00**	**84,55,806.00**	**71,00,000.00**	**3,28,004.00**	**35,947.00**	**70,19,503.00**	**37,000.00**
(c) Payments out of Funds								
[I] Capital Expenditure on								
* Fixed Assets								
* others	87,22,393.00	60,06,237.00	40,53,213.00	26,37,014.00	-	-	34,09,680.00	
[ii] Revenue Expenditure on								
* Salary , Wages and allowances etc.	-	-	-	-	-	-		
* Rent Other administrative charges								
* others								
[III] Other	-	3,23,630.00	6,83,444.00	-	28,004.00	-		
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund				-		-		
Total (c)	**87,22,393.00**	**63,29,867.00**	**47,36,657.00**	**26,37,014.00**	**28,004.00**	-	**34,09,680.00**	-
Net Balance at the year end (a+b)-(c)	71,74,320.00	36,17,855.00	37,19,149.00	44,62,986.00	3,00,000.00	35,947.00	36,09,823.00	37,000.00

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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	Grant other -mandey	Other Grant	Antiyashti Rashi	Fire Vehicle	Ladli Bhen	Other Grant	Sarvajanik Sauchalay	TOTAL
(a) Opening Balance	1,08,000.00	51,737.00		18,75,000.00	75,000.00	4,27,000.00	6,518.00	2,60,75,562.00
(b) Additions to the Grants*								
* Grant received during the year			1,25,000.00					2,54,13,388.00
*Transfer From Municipal Fund								-
* Interest / Dividend earned on Grant Investments								-
* Profit on Disposal of Special Fund Investments								-
* Appreciation in Value of Special Fund Investments								-
* Other addition (Specify nature)								
Total (b)	-	-	1,25,000.00	-	-	-	-	2,54,13,388.00
Total (a+b)	1,08,000.00	51,737.00	1,25,000.00	18,75,000.00	75,000.00	4,27,000.00	6,518.00	5,14,88,950.00
(c) Payments out of Funds								
[I] Capital Expenditure on				18,75,000.00		4,27,000.00		2,71,30,537.00
* Fixed Assets								-
* others								-
[ii] Revenue Expenditure on								-
* Salary , Wages and allowances etc.								-
* Rent Other administrative charges			1,25,000.00		74,639.00			12,34,717.00
* others								-
[iii] Other								-
* Loss on Disposal of Special Fund Investments								-
* Diminution in Value of Special Fund Investments								-
* Transfer to Municipal Fund								
Total (c)	-	-	1,25,000.00	18,75,000.00	74,639.00	4,27,000.00	-	2,83,65,254.00
Net Balance at the year end (a+b)-(c)	1,08,000.00	51,737.00	-	-	361.00	-	6,518.00	2,31,23,696.00

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Amt in INR

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	5,03,73,423.00	3,42,67,420.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	5,03,73,423.00	3,42,67,420.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
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 FI		
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	1,87,00,443.47	1,67,53,176.72
3402000	From Revenues	3,40,088.00	3,25,088.00
3408000	From others	-	
	Total Unsecured Loans	1,90,40,531.47	1,70,78,264.72

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Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000	Civil Works	-		-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)	5,00,000.00				5,00,000.00
	Total Reserve Funds	5,00,000.00	-	5,00,000.00	-	5,00,000.00

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			64,39,322.53	65,41,348.97
3501100	**Employee Liabilities**			21,90,091.00	12,07,711.00
3501101	Salary, Wages and Bonus	13,25,617.00			
3501103	Pension	8,64,474.00			
3501107	Centralised Pension Fund & PF	-			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			45,73,897.10	36,11,037.50
3502003	GPF	54,149.00			
3502005	Recoveries payable FBF	44,400.00			
3502007	EPF	50,767.00			
3502012	Professional tax	1,78,704.00			
3502013	Labour Welfare Tax	15,87,174.80			
3502015	Royalty	20,85,252.77			
3502017	GST	4,44,481.23			
3502022	TDS- Contractors	17,200.30			
3502034	Group Insurance	2,160.00			
3502035	Other Deduction	1,09,608.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**			-	-
	Electricity payable	-			
	Other Misc.	-			-
3509000	**Sale Proceeds**				
	Total			1,32,03,310.63	1,13,60,097.47

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	-	3,41,300.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	3,41,300.00

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Schedule B-11 : Fixed Assets

Amt in INR'

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	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	1,00,004.00	-		1,00,004.00	-	-	-	-	1,00,004.00	1,00,004.00
41020	Building	3,91,73,675.72	13,86,238.81	-	4,05,59,914.53	1,27,54,432.46	13,28,893.17		1,40,83,325.63	2,64,76,588.90	2,64,19,243.26
41030	Road & Bridges	9,10,95,899.84	1,59,97,869.38		10,70,93,769.22	8,46,35,787.30	1,41,59,147.79	-	9,87,94,935.09	82,98,834.13	64,60,112.54
41031	Sewerage And Drainage	2,16,53,609.64	79,92,306.14	-	2,96,45,915.78	85,46,521.62	17,09,984.18	-	1,02,56,505.80	1,93,89,409.98	1,31,07,088.02
41032	Waterways	65,60,181.00	37,62,404.49		1,03,22,585.49	56,04,897.03	8,39,125.51		64,44,022.54	38,78,562.95	9,55,283.97
41033	Public Lighting	79,42,416.00	12,41,283.00		91,83,699.00	59,25,278.60	8,67,991.10	-	67,93,269.70	23,90,429.30	20,17,137.40
41034	Sanitation & SWM	15,24,864.00	20,60,734.79	-	35,85,598.79	4,86,172.00	85,174.38	-	5,71,346.38	30,14,252.41	10,38,692.00
41040	Plant & Machinery	26,45,341.00	1,70,265.00	-	28,15,606.00	12,92,214.45	2,81,560.60	-	15,73,775.05	12,41,830.95	13,53,126.55
41050	Vehicles	1,70,59,454.16	-	-	1,70,59,454.16	1,24,45,194.24	17,05,945.42	-	1,41,51,139.66	29,08,314.50	46,14,259.92
41060	Office & Other Equipments	67,53,921.00	1,51,400.00		69,05,321.00	11,32,076.95	6,85,112.10		18,17,189.05	50,88,131.95	56,21,844.05
41070	Furnitures Fixtures, Fitting & Electrical Appliance	8,83,802.00	1,48,360.00		10,32,162.00	3,74,835.05	99,548.20		4,74,383.25	5,57,778.75	5,08,966.95
41080	Other Fixed Assets	-	-		-	-	-		-	-	-
	Total	19,53,93,168.36	3,29,10,861.61	-	22,83,04,029.97	13,31,97,409.70	2,17,62,482.45	-	15,49,59,892.15	7,33,44,137.82	6,21,95,758.66
	Capital Work-in-Progress	11,85,08,054.09	3,44,57,264.10	3,10,64,653.61	12,19,00,664.58	NA	NA	NA	NA	12,19,00,664.58	11,85,08,054.09
	Total	31,39,01,222.45	6,73,68,125.71	3,10,64,653.61	35,02,04,694.55	13,31,97,409.70	2,17,62,482.45	-	15,49,59,892.15	19,52,44,802.40	18,07,03,812.75

Additional Disclosures to the Schedule

1. *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.*
2. *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3. *Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4. *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5. *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6. *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7. *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8. *No depriciation is to be charged on Land.*

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Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	-	-
	Total Investments General Fund			0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	-	-
	Total Investments Other Fund			-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		1,89,524.00	1,89,524.00
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock in hand		1,89,524.00	1,89,524.00

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Schedule B-15 : Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	**Receivable For Property Taxes**				
	Less than 5 year	44,17,711.00	-	44,17,711.00	36,18,911.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	**44,17,711.00**	-	**44,17,711.00**	**36,18,911.00**
4312000	**Receivable For Other Taxes**				
	Less than 3 year	45,26,163.30	-	45,26,163.30	34,13,535.30
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	**45,26,163.30**	-	**45,26,163.30**	**34,13,535.30**
4313000	**Receivable For water tax**				
	Less than 3 year	24,61,140.00	-	24,61,140.00	21,23,559.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	**24,61,140.00**	-	**24,61,140.00**	**21,23,559.00**
4314000	**Receivables For Other Sources**				
	Less than 3 year	85,42,762.00	-	85,42,762.00	83,42,801.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	**85,42,762.00**	-	**85,42,762.00**	**83,42,801.00**
4315000	**Receivables From Government**				
	Less than 3 year	-		-	-
	More than 3 year				
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	1,99,47,776.30	-	1,99,47,776.30	1,74,98,806.30

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses		-	-

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SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	**Cash Balance**		0.00	0.00
4502000	**Balance with Bank-Municipal Funds**			
4502100	**Nationalised Banks**		17,76,08,311.07	16,56,70,305.76
	PM awas yojana (1820)	14,441.00		
	Bank (0439)	3,64,74,600.00		
	CBI (0679)	2,59,47,180.48		
	CCB Bank (5709)	6,20,287.75		
	CCB Bank (8541)	2,61,90,239.76		
	CBI (8779)	83,04,425.30		
	HDFC(2620)	33,751.00		
	ICICI (105)	72,90,524.00		
	JSK(1908)	1,35,54,350.08		
	JSK(8530)	1,479.20		
	JSK(5098)	1,56,725.20		
	SBI (1344)	28,96,117.00		
	SBI(6744)	-53,64,592.02		
	SBI(2866)	5,57,37,109.53		
	SBI(8441)	57,51,672.79		
4504000	**Balance with bank Special/Grants Funds**		15,20,261.00	23,12,418.50
	CBI (9977)	30,584.20		
	CBI (6634)	14,89,676.80		
4506300	**Scheduled Co-operative Banks**		-	-
4506400	**Post Office**		-	-
	Sub Total		**17,91,28,572.07**	**16,79,82,724.26**
	Total Cash and Bank Balances		**17,91,28,572.07**	**16,79,82,724.26**

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	**Loans and advances to employees**	**41,265.00**			**41,265.00**
4601091	- Miscellaneous Advances	-	-	-	-
4602000	**Employee Provident Fund Loans**	-	1,00,000.00	50,000.00	**50,000.00**
4603000	**Loans to others**	-	-	-	-
4604000	**Advance to Suppliers and Contractors**	-	-	-	-
4606000	**Deposit with External Agencies**	**1,99,195.00**	-	-	**1,99,195.00**
4606011	- Electricity Deposit	1,95,880.00	-	-	1,95,880.00
4606021	- Telephone Deposits	3,315.00	-	-	3,315.00
4608000	Other Current Assets	-	-	-	-
	Sub -Total	**2,40,460.00**	**1,00,000.00**	**50,000.00**	**2,90,460.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**2,40,460.00**	**1,00,000.00**	**50,000.00**	**2,90,460.00**

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NAGAR PARISHAD UDAIPURA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	63,37,614.38	63,37,614.38
4703000	Interest Control	-	-
	Total Other Assets	63,37,614.38	63,37,614.38

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

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NAGAR PARISHAD UDAIPURA
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	14,20,429.50	64,25,466.16
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	2,17,62,482.45	2,20,47,287.52
	Interest & finance expenses	38,08,440.40	1,56,472.20
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds	2,50,510.70	(35,02,663.30)
	Revenue Grants, Contibution And Subsidies		3,25,62,378.51
	Interest Income	1,07,44,722.90	40,24,885.06
	Investment income	-	-
	Other non- operating Income	-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		1,59,96,118.75	(44,55,374.39)
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	
	(Increase) / decrease in Sundry debtors	(24,48,970.00)	(14,30,353.30)
	(Increase) / decrease in prepaid expenses	-	
	(Increase) / decrease in Loans, Advance & Deposits received	(50,000.00)	31,200.00
	(Decrease)/ increase in Deposits received	19,62,266.14	11,99,717.37
	(Decrease)/ increase in Creditors		10,01,014.32
	(Decrease)/ increase in other current liabilities	18,43,213.16	
	(Decrease)/ increase in provisions	(3,41,300.00)	15,000.00
	Extra ordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]		**1,69,61,328.05**	**(36,38,796.00)**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(3,63,03,472.10)	3,54,17,697.75
	(Increase) / Decrease in Special funds/grants		
	(Increase) / Decrease in Earmarked funds	6,75,075.20	
	(Purchase) of Investments	-	-
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	-	
	Income from Bank's Interest	1,07,44,722.90	40,24,885.06
	Investment Income received	-	-
Net cash generated from/ (used in)investing activities [B]		**(2,48,83,674.00)**	**(3,13,92,812.69)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(63,81,853.00)	2,58,70,124.00
	Net change in reserve fund	1,31,52,484.16	
	Net change in loan fund	1,61,06,003.00	2,63,59,892.00
Less:	Interest and Finance Charges	38,08,440.40	1,56,472.20
Net cash generated from (used in) financing activities [C]		**1,90,68,193.76**	**5,20,73,543.80**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	1,11,45,847.81	1,70,41,935.11
	Add: Cash and cash equivalents at beginning of period	16,79,82,724.26	15,09,40,789.15
	Cash and cash equivalents at end of period	17,91,28,572.07	16,79,82,724.26
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	17,91,28,572.07	16,79,82,724.26
	Total of the breakup of cash and cash equivalents	17,91,28,572.07	16,79,82,724.26

NAGAR PARISHAD UDAIPURA
Chief Municipal Officer

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Vinod Kumar Gupta & Associates
CA Anshul Jain
MRN 450228
RN 002377C
UDIN 24450228BKCFYQ8119

Accounts Officer
Accountant
Nagar Parisad Udaypura

VINOD KUMAR GUPTA & ASSOCIATES
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NOTES TO ACCOUNTS
NAGAR PARISHAD UDAIPURA
2023-2024

ABOUT THE ULB

The Nagar Parishad Udaipura was formed with responsibility to undertake maintenance and operations of various civic amenities like ensuring cleanliness, sanitation, water supply, street lights, parks and other amusement places, shopping area, bus stand, parking place, safety and shelter of visitor, burial ground, healthcare facilities, development and regulation of construction of houses, commercial complexes, permission and regulation of hoardings and many other things in connection with civic amenities

REVENUE

These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

Taxes and Rental: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

CREATION OF ASSETS

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period,

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Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

BALANCE SHEET

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

CASHFLOW STATEMENT

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

RECEIPT & PAYMENT STATEMENT

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

CASHBOOK & FINANCIAL STATEMENT BALANCE RECONCILIATION STATEMENT

A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook. However such statement was not made part of the financial statement, but kept as an internal working document with the ULB itself.

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NAGAR PARISHAD UDAIPURA
2023-2024

ACCOUNTING CONCEPTS

ACCRUAL

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

ACCOUNTING PERIOD

Although the 'going concern" concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

MATERIALITY

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

CONSISTENCY

The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

GOING CONCERN

It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.

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NAGAR PARISHAD UDAIPURA
2023-2024

BACKGROUND

The financial statement of The Nagar Parishad Udaipura, are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

The Income & Expenditure and Receipt & Payment Statements are prepared for the period covering from 1st April 2023 to 31st March 2024. The Balance Sheet is prepared depicting financial status of the ULB as on 31st March 2024.

Various aspects of the Financial Statements in descriptive manner is presented herein:

MUNICIPAL FUND

Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts

EARMARKED FUND

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB has following scheme wherein specific funds have been deployed:

Sanchit Nidhi is the Earmarked Fund which is created out of the revenue receipts during the year.

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2023-2024

RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet

GRANT AND CONTRIBUTION

Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets.

As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements.

Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

LOANS

Schedule B-5 & B-6

ULB has outstanding loan from HUDCO under adhosanrachna scheme & from Bank under Peyjal scheme. Under the scheme guidelines for both the loans, 75% of the loan amount would be repaid by government and only 25% is liable to be repaid by ULB. PY interest is booked in CY as per the loan statement.

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FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.

Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

DEPOSITS

Schedule B-7 & B-8

ULB takes deposit in form of SD, PG, and revenue deposits. Certain deductions and withheld were also classified under deposit head.

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. Interest earned from such investments are considered as income in the year of maturity or renewable as the case maybe. ULB does not have any FDR.

STOCK/STORES

Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year.

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DEBTORS

Schedule B-15

Income of the ULB from taxes and rentals were booked in the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

CASH AND BANK BALANCE

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

UBI 2646, UBI 3928 and UBI 3929 was closed in the PY but there was no information with the ULB, Hence this accounts are closed with the Municipal fund in the CY.

CURRENT LIABILITIES

Schedule B-18, B-7, B-8, B-9

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc.

NPS, Professional Tax , Labour Tax, Royalty and Pension are not deposited by the ULB during the CY.

TDS on Professional fees, TDS on Contractor and TDS on Advocate fees is not deducted during the year.

MISCELLANEOUS ASSETS NOT WRITTEN OFF

B-20

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB.

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2023-2024

INCOME

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

Water Tax.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Renewal Trade License Fees.

Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

One time Trade License Fees, Property Transfer Charges

Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

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2023-2024

EXPENDITURE

IE-10 to IE-17

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.

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Nagar Parishad Udaipura

Receipts and Payments

1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	**16,79,82,724.26**	**Establishment Expenses**	
Tax Revenue		Employee Liability -Salary Payble	1,78,50,625.00
Property Tax C.Y.	2,91,475.00	Daily Wages	8,31,731.00
Receivable Property Tax PY	3,31,808.00	Recovery Payble GPF Deduction	6,49,100.00
Samekit Kar C.Y.	46,644.00	EPF	16,20,326.00
Receiavle Samekit Kar PY	97,860.00	Remuneration & Fees Councillors	7,38,000.00
Education Cess C.Y.	76,119.00		
Education Cess PY	81,985.00	**Administrative Expenses**	
Urban Development Cess C.Y	41,129.00	Web, Internet	2,150.00
Urban Development Cess PY	58,485.00	Newspapers	7,250.00
		Printing Expenses	46,661.00
Assigned Revenues & Compensation		Stationery	1,02,010.00
Stamp Duty on Transfer of Properties	22,37,930.00	Computer Stationery And Consumables	2,900.00
Compensation in Lieu of Octroi	1,81,74,856.00	Consolidated Professional and Other Fees	36,000.00
Samkit Anudhan	22,35,534.00	Technical Fees	6,13,369.00
		Consultancy Fees,Charges	3,01,329.00
Rental Income from Municipal Properties		DPR	98,600.00
Receivable Rent-Current Year	3,41,938.00	Advertisement Expenses	7,03,983.00
Recievable Rent Bakaya	2,97,562.00	National Festival Celebration Expense	1,70,150.00
Rent From Markets	14,84,771.00	Prize & Felicitation Function Exp.	33,807.00
Rent From Shopping Complexes	27,260.00	Photo Graphy & Vidio Cd	2,780.00
Rent From Community Halls	34,500.00		
Other Rents	7,000.00	**Operations & Maintenance**	
Mutation Fee	1,99,403.00	Bulk Purchase of Power-Electricity	42,00,168.00
Shop Premium	2,70,000.00	Fuel	28,00,535.15
Consolidated Other Rents	14,300.00	Sanitation/Conservancy Mat	3,90,923.00
		Bulk Purchase-Engineering Store	1,09,383.00
Fees & User Charges		Bulk Purchase-Electrical Store	45,840.00
Receivable Water Tax C.Y.	3,76,230.00	Bulk Purchase-Others	54,715.00
Receivable Water Tax PY	4,57,709.00	Hire Charges Of Machineries	3,39,162.00
RECEIVABLE SOLID WASTE MANAGEMENT C.Y	41,272.00	Hire Charges Vehicle	88,520.00
Receivable User charges Solid Waste PY	44,501.00	Tent Kiraya	1,68,465.00
User Charges CY	27,043.00	Open Drains	2,92,392.89
User Charges PY	21,517.00	Water Ways	51,268.00
Consolidated Licensing Fees	1,400.00	R&M Water-Pipeline	1,15,400.00
Sahukari License Shulk	5,000.00	Handpump	93,910.00
Consolidated Fees for Grant of Permit	7,500.00	R & M-Public Light-High Mast	94,500.00
Fee-Copy of Certificate/extract	7,406.00	Plant & Machinery	1,850.00
Marriage Registration	90.00	Parks, Nurseries & Gardens	9,520.00
Development Charges	2,400.00	Lakes & Ponds	1,95,500.00
Penality & Fine-Water Tax	104.00	Painting Work	2,78,345.00
Penality & Fine Other	12,000.00	Street Lights	95,053.00
Advertisement Fees	15,000.00	Office Buildings(R&M)	59,580.00
Parking fee	3,72,040.00	R & M-Bus Shelter	29,355.00
Road Cutting Charges	3,000.00	R&M Other Structure	73,656.00
Application Fees	15,200.00	Tankers	5,000.00
Water Supply	47,300.00	Fire Tenders	6,000.00
Fee Rti Act	82.00	R&M Tractor	1,81,394.00
Litter & Debris Collection Charges	58,500.00	R&M Vehicle Others	5,87,770.96
Funeral Van (Hearse) Charges	1,500.00	Chairs	5,450.00
Charges for Supply of Water By Tankers	56,700.00	Computers	8,300.00
User Charge-Fire Extinguishing	4,500.00	Photo-Copiers	19,100.00
BUS STAND SHULK	33,330.00	Water Coolers	37,165.00
Charges for Removal of Encroachment	1,000.00	R & M-TV	6,500.00
WATER DISCONNECTION CHARGES	2,500.00	R&M Motor Pump	2,57,751.00
		R & M-Generator	16,520.00
Sale & Hire Charges		Garbage & Clearance Expenses	1,09,760.00
Sale of Tender Papers	4,26,582.00		
Hire Charges Vehicles	21,700.00	**Interest on Loans from Banks & OtherFinancial Institutions**	
		Interest-Loan from HUDCO	1,30,782.00
Interest Earned		Consolidated Bank Charges	212.40
Interest-Saving Bank Account	1,07,44,722.90		
Miscellaneous Income		**Programme Expenses**	
Misc Income	29,671.00	Consolidated Election Expenses	1,96,520.00
		Consolidated Own Programme	3,78,682.00
Grants,Contribution for specific purposes			
Grants-Central Govt.		**Revenue Grants, Contribution and Subsidies**	
Central Finance Commission	63,13,279.00	SBM-Information and Communication & Education	39,100.00
MPLAD (Local Area Development Funds)	1,25,000.00	Antyeshti Rashi	2,30,000.00
Grants-State Govt.		**Municipal Fund**	
Grants From State Finance Commission	68,07,000.00	Consolidated Municipal Fund	8,44,491.50

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

Grants for Road Development	28,98,859.00		
Grant Go Mp Mulbhoot	42,63,026.00	**Loans from Banks & Other FinancialInstitutions**	
Special Fund for Kayakalp	40,00,000.00	Hudco Loan	2,50,000.00
Grant GoMP-Special Fund for ULBs	3,00,000.00		
CM Urban Infra Develpment Scheme	70,19,503.00	**Deposits Received**	
Antiyashiti Rashi	1,25,000.00	Security Deposit	30,850.56
Loans from Banks & Other FinancialInstitutions		**Recoveries payable**	
Loan Bank Peyjal Yojna	1,32,92,554.00	Gst	6,28,479.00
		TDS On Contractor\supplier	6,32,183.00
Deposits Received		Creditors	3,34,05,972.63
Security Deposit	28,500.00		
Water Deposits	15,000.00	**Provisions**	
		Provision for Audit Fees	41,300.00
		Fixed Assets	
		Other Structure	96,500.00
		Road-Traffic Management assets	38,400.00
		Public Light Fitting-LED	8,10,076.00
		Motor Pump	1,70,265.00
		Air Conditioner	73,000.00
		Water Cooler	43,000.00
		Office Equipment-Others	35,400.00
		Chairs	1,24,560.00
		Almirah	23,800.00
		Building-Statue	8,878.00
		Building-Chabutra	98,282.00
		Roads & Bridges-Culvert	48,000.00
		Waterways-Water Pipeline-ACC	1,33,675.00
		Waterways-Water-MS Steel Tank	78,000.00
		Closing Balance	**17,91,28,572.07**
Total	**25,23,58,504.16**	**Total**	**25,23,58,504.16**

NAGAR PARISHAD UDAIPURA
Chief Municipal Officer

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NAGAR PARISHAD UDAIPURA
Accounts Officer

Accountant
Nagar Parisad Udaypura

VINOD KUMAR GUPTA & ASSOCIATES
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CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA

BANK RECONCILIATION STATEMENT

FY 2023-24

Name of Bank	A/C No.	Balance As On 31/3/2024Accounts	Balance As On 31/3/2024 As Per Bank Statement	Difference
ICICI	0105	72,90,524.00	72,92,274.00	-1,750.00
CBI	8779	83,04,425.30	83,12,581.02	-8,155.72
SBI	6744	(53,64,592.02)	30,78,653.00	-84,43,245.02
CCB	5709	6,20,287.75	6,14,347.35	5,940.40
JSK	5098	1,56,725.20	1,56,602.80	122.40
JSK	8530	1,479.20	1,266.80	212.40
CBI	0679	2,59,47,180.48	2,06,59,236.58	52,87,943.90
CCB	8541	2,61,90,239.76	2,65,73,009.76	-3,82,770.00
JSK	1908	1,35,54,350.08	1,28,76,675.48	6,77,674.60
SBI	1344	28,96,117.00	764.00	28,95,353.00
SBI	8441	57,51,672.79	58,37,820.29	-86,147.50
SBI	2866	5,57,37,109.53	5,25,68,412.78	31,68,696.75
SBI	9977	30,584.20	5,49,204.40	-5,18,620.20
CBI	6634	14,89,676.80	12,95,756.80	1,93,920.00
Grand Total		**14,26,05,780.07**	**13,98,16,605.06**	**27,89,175.01**

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ICICI BANK	00105	
Opening balance		
As per cashbook	70,40,112.00	
As per bank	70,41,862.00	
Difference		-1,750.00
	Date	**Amount**
Closing bank balance		72,92,274.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		72,90,524.00
Closing cashbook balance		72,90,524.00
	Difference	-

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नगर परिषद्, उदयपुरा

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BHOPAL
CHARTERED ACCOUNTANTS

CBI Sanchit nidhi	8779	
Opening balance		
As per cashbook	71,35,369.30	
As per bank	71,43,638.30	
Difference		-8,269.00
	Date	**Amount**
Closing bank balance		83,12,581.02
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
To TRF	27/02/2024	113.28
		113.28
		83,04,425.30
Closing cashbook balance		83,04,425.30
	Difference	-

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

SBI Bank	6744	
Opening balance		
As per cashbook	-31,79,363.83	
As per bank	53,81,740.52	
Difference		-85,61,104.35
	Date	**Amount**
Closing bank balance		30,78,653.00
Less:		
Amount paid as per cashbook but not as per bank		
Excess amount	30/06/2023	2.55
Excess amount	03/07/2023	0.89
Excess amount	31/08/2023	1.62
Excess amount	29/01/2024	0.61
GPF	04/03/2024	6,500.00
Less:		6,505.67
Amount received as per bank but not in cashbook		
Add:		-
Amount received as per cashbook but not in bank		
Add:		-
Amount paid as per bank but not in cashbook		
BY transfer	04/04/2023	61,621.00
BY transfer	13/04/2023	47,236.00
BY transfer	01/03/2024	15,508.00
		1,24,365.00
Closing cashbook balance		-53,64,592.02
		-53,64,592.02
	Difference	-

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BHOPAL
CHARTERED ACCOU

CCB bank	5709	
Opening balance		
As per cashbook	5,96,564.55	
As per bank	5,90,624.15	
Difference		5,940.40
	Date	**Amount**
Closing bank balance		6,14,347.35
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		6,20,287.75
		6,20,287.75
Closing cashbook balance	**Difference**	-

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

JSKB	5098	
Opening balance		
As per cashbook	1,50,729.00	
As per bank	1,50,606.60	
Difference		122.40
	Date	**Amount**
Closing bank balance		1,56,602.80
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		1,56,725.20
		1,56,725.20
	Difference	-

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VINOOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

JSKB	8530	
Opening balance		
As per cashbook	1,500.00	
As per bank	1,287.60	
Difference		212.40
	Date	**Amount**
Closing bank balance		1,266.80
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		1,479.20
		1,479.20
Closing cashbook balance	**Difference**	-

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नगर परिषद्, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

CBI bank	0679	
Opening balance		
As per cashbook	2,53,61,169.48	
As per bank	2,00,73,183.44	
Difference		52,87,986.04
	Date	**Amount**
Closing bank balance		2,06,59,236.58
Less:		
Amount paid as per cashbook but not as per bank		
Less:		-
Amount received as per bank but not in cashbook		
By Transfer		
By Transfer	01/05/2023	6.02
By Transfer	23/06/2023	6.02
By Transfer	16/08/2023	6.02
By Transfer	18/10/2023	6.02
By Transfer	23/10/2023	6.02
By Transfer	10/01/2024	6.02
	27/01/2024	6.02
Add:		42.14
Amount received as per cashbook but not in bank		
Add:		-
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		2,59,47,180.48
		2,59,47,180.48
	Difference	-

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

CCB bank	8541	
Opening balance		
As per cashbook	2,25,15,700.76	
As per bank	2,28,98,470.76	
Difference		-3,82,770.00
	Date	**Amount**
Closing bank balance		2,65,73,009.76
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		2,61,90,239.76
Closing cashbook balance		2,61,90,239.76
	Difference	-

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नगर परिषद्, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

JSK	1908	
Opening balance		
As per cashbook	1,15,77,982.18	
As per bank	1,08,98,987.58	
Difference		6,78,994.60
	Date	**Amount**
Closing bank balance		1,28,76,675.48
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Excess Receipt	22/09/2023	200.00
Excess Receipt	21/02/2024	1,020.00
By cash (Difference)	18/03/2024	100.00
		1,320.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		1,35,54,350.08
		1,35,54,350.08
	Difference	-

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

SBI bank	1344	
Opening balance		
As per cashbook	28,96,082.00	
As per bank	744.00	
Difference		28,95,338.00
	Date	**Amount**
Closing bank balance		764.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
Excess Interest	25/03/2024	15.00
		15.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		28,96,117.00
Closing cashbook balance		28,96,117.00
	Difference	-

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नगर परिषद्, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

SBI Bank	2866	
Opening balance		
As per cashbook	6,49,73,341.53	
As per bank	6,17,99,664.78	
Difference		31,73,676.75
	Date	Amount
Closing bank balance		5,25,68,412.78
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
GO mp	30/12/2023	5,000.00
		5,000.00
Add:		
Amount received as per cashbook but not in bank		
Excess amount	28/03/2024	20.00
		20.00
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		5,57,37,109.53
		5,57,37,109.53
	Difference	-

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नगर परिषद, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

CBI bank	9977	
Opening balance		
As per cashbook	15,006.20	
As per bank	5,33,626.40	
Difference		-5,18,620.20
	Date	Amount
Closing bank balance		5,49,204.40
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		30,584.20
		30,584.20
	Difference	-

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नगर परिषद्, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

	6634	
Opening balance		
As per cashbook		
As per bank	14,52,920.80	
Difference	12,59,000.80	
		1,93,920.00
	Date	**Amount**
Closing bank balance		12,95,756.80
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		14,89,676.80
		14,89,676.80
Closing cashbook balance	Difference	-

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नगर परिषद, उदयपुरा

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

NAGAR PARISHAD UDAIPURA

Cashbook & Financial Statement Balance Reconciliation Statement

F.Y-2023-24

CB Opening 2023-24		**15,26,63,750.23**	
Tally Opening 2023-24		**16,56,70,305.76**	**-1,30,06,555.53**
Closing Tally balance 2023-24	**Date**		**17,76,08,311.07**
Less: Amount in receipt side of tally & not in cashbook			
Int (Bank SBI 2866)	25/12/2023	3,86,583.00	
Int (Bank SBI 8441)	25/03/2024	38,936.00	
			4,25,519.00
Add: Amount in Receipt side of CB & not in tally			
Totaling Mistake	22/09/2023	200.00	
Totaling Mistake	06/02/2024	4.00	
Totaling Mistake	21/02/2024	1,020.00	
			1,224.00
Less: Amount in payment side of CB & not in tally			
Totaling Mistake	30/11/2023	13,212.00	
Totaling Mistake	28/03/2024	20.00	
			13,232.00
Add: Amount in payment side of tally & not in CB			
Bank Charges(Bank CCB 5709)	31/03/2024	70.80	
Bank Charges(Bank JSK 5098)	31/03/2024	70.80	
Bank Charges(Bank JSK 8530)	31/03/2024	70.80	
Carry forward error			**212.40**
Closing CB balance 2023-24			**-**
			16,41,64,440.94

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