

# कार्यालय नगर परिषद आंतरी जिला-ग्वालियर (म0प्र0)

क्रमांक ५४ / 2024

प्रति

आंतरी दिनांक १५/१२/२४

आयुक्त महोदय,  
नगरीय विकास एवं आवास  
भोपाल (म0प्र0)

विषय:- वित्तीय वर्ष 2023-24 के नगरीय निकायो के लेखाओ की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध में।

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उपरोक्त विषयान्तर्गत निवेदन है कि, वित्तीय वर्ष 2023-24 के नगरीय निकाय नगर परिषद आंतरी के लेखाओ की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराकर श्रीमान जी की ओर सादर प्रेषित है।

मुख्य नगर पालिका अधिकारी  
नगर परिषद आंतरी  
आंतरी दिनांक.....

प्र0क्रमांक...../2023

प्रतिलिपि:-

1. संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास जिला ग्वालियर की ओर सूचनार्थ।

मुख्य नगर पालिका अधिकारी  
नगर परिषद आंतरी

**ANTRI  
MUNCIPAL COUNCIL**

**AUDIT REPORT  
F.Y. 2023-24**

पुरवा  
B  
अधिकारी  
विश्व प्रदीप अग्रवाल  
जिला प्रशासक (म.म.)

## **INDEPENDENT AUDITORS REPORT**

To,  
The CMO  
ULB Nagar Parishad,  
ULB Antri (M.P.)

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, Antri for the FY 2023-24. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans** with our comments on specific points as on 31.03.2024.

### **Management's Responsibility for the maintenance of records**

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management; We have conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards and the Guidance Note require that we comply with

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ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls was established and maintained.

In our opinion to the best of our information and according to the explanation given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

**Report on Other legal and Regulatory Requirements**

As required by the order of Joint Director of directorate, Urban Administration & development MP.

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, **Antri** so far as appear from our examination.

**For:- Prasad Kumar Agrawal & Associates**  
**(Chartered Accountants)**

**CA. Mona Singhal**  
**(Partner)**

**UDIN :- 24401975BKDEYE1034**



(म.प्र.) अधीनस्थ नगरपालिका  
मुख्य प्रशासक अधिकारी  
नगरपालिका प्रशासनिक विभाग  
जिला प्रशासन (म.प्र.)

Audit Report of Ulb Nagar Parishad Antri District Gwalior for FY 2023-24

| Heading          | SR. NO. | Points to be Checked.                                                                                                                                                                                  | Remarks                                                                                                                                                                                                                        | Suggestion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit of Revenue | i.      | The auditor is responsible for audit of revenue from various sources.                                                                                                                                  | Earned and other Revenue Receipts. We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest | <ul style="list-style-type: none"> <li>Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted.</li> <li>Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.</li> <li>The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.</li> <li>Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar</li> </ul> |
|                  | ii.     | He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.                      | We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                  | iii.    | Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report. | We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per <b>Annexure-1</b> .                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                  | iii.    | Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.                                                                                                            | There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. <b>Annexure-2</b> .                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                  | iv.     | The entries in cash book shall be verified.                                                                                                                                                            | We have verified various cash book entries on test check basis we have verified cashbook with the receipts and                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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नगर परिषद अंतरी  
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Audit Report of Ulb Nagar Parishad Antri District Gwalior for FY 2023-24

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|----------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      |      |                                                                                                                                                                                         | payments vouchers.                                                                                                                                                                                                                                                                            | parishad will earn Interest of FDR.                                                                                                                                                                                                                                                                                                                                                                       |
|                      | v.   | The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report. | ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet. |                                                                                                                                                                                                                                                                                                                                                                                                           |
|                      | vi.  | The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.                                                  | No case found                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                           |
|                      | vii. | The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.                                                              | No case found.                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                           |
| Audit of Expenditure | i.   | The auditor is responsible for audit of expenditure under all the schemes.                                                                                                              | We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.                            | <ul style="list-style-type: none"> <li>On the Note sheet the CMO and The President should put their official Seal with the Signature.</li> <li>Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned.</li> <li>The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO Chief</li> </ul> |
|                      | ii.  | He is also responsible for checking the entries in cash                                                                                                                                 | During the verification of voucher from entries in cash book, On Test check                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                           |

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|--|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |      | book and verifying them from relevant vouchers.                                                                                                                                                 | basis we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.                                                                                                                                                           | <p>Accountant.</p> <ul style="list-style-type: none"> <li>The completion report and testing report of the project should be attached in the files.</li> <li>Nagar Parishad has made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the officials of nagar parishad must validated all the expenditure.</li> </ul> |
|  | iii. | He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.                                                                                      | We have checked monthly closing balance of cashbook and if there is any errors we notified it to CMO/ Accountant.                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  | iv.  | He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO. | ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet. |                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  | v.   | He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State                                                    | Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. The expenditures were checked on sample basis as all                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                 |

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Audit Report of Ulb Nagar Parishad Antri District Gwalior for FY 2023-24

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|--|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |      | Government.                                                                                                                                                                                                                                                                | construction work files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for the following observation<br>1. Completion certificate and Testing reports in the files of construction not provided during the time of audit.<br>2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.                                               |
|  | vi.  | 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. | On the basis of our audit we have observed that all the expenditures have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing. |
|  | vii. | All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras                                                                              | As per test check basis No such case observed.                                                                                                                                                                                                                                                                                                                                                                                                                   |

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|                       |      | shall be brought to the notice of commissioner/CMO.                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                       | viii | The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.          | During the course of audit, no utilization certificate was made available before us. Moreover, ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that Nagar parishad is not preparing any UCs regarding grant utilization. |                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Audit of Book Keeping | i.   | The auditor is responsible for audit of all the books of accounts as well as stores.                                                                                                                            | We checked all the books of accounts on test check basis maintained by the nagar parishad and we also find that there are some important registers are not prepared by ULB like Ledger, FAR, Bills payable etc.                                                                                                                                                                   | <ul style="list-style-type: none"> <li>The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done.</li> <li>All books are maintained in well condition and we suggest that the same should be carried for future, and we also suggest nagar parishad to maintain Ledger, FAR and other register.</li> </ul> |
|                       | ii.  | He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. (ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO. | Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per                      |                                                                                                                                                                                                                                                                                                                                                                                                                  |

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Audit Report of Ulb Nagar Parishad Antri District Gwalior for FY 2023-24

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|  |      |                                                                                                                                                                                                                      | MPMAM and same has been brought to the notice of CMO.                                                                                                                                                                                                                                                                                                                                                                   |  |
|  | iii. | The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in audit report. | As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance.<br>Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained. |  |
|  | iv.  | Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.                     | Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month.<br>As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.                                                                                      |  |
|  | v.   | He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be                                                                                                | Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in                                                                                                                                                                                                                                                       |  |

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|---------------|------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               |      | duly verified from the entries in the cash book.                                                                                           | register.<br>There were also various grants grouped under other grants is unidentified.<br>We have checked grant sheet which is maintained by ULB and verified the same from cash book on test check basis we found that there are some unknown grants received during the year which details are not available. |                                                                                                                                                                    |
|               | vi.  | The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO. | Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.                                                                                                              |                                                                                                                                                                    |
|               | vii. | The auditor shall reconcile the accounts of receipt and payments especially for project funds.                                             | No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence we could not verify the same.                                                                                                                      |                                                                                                                                                                    |
| Audit of FDR. | i.   | The auditor is responsible for audit of all Fixed deposits and term deposits.                                                              | As informed by officials of ULB that they have invested in fund in FDR. There is FDR/TDR created by ULB.                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.</li> </ul> |
|               | ii.  | It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.                                          | FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.                                                                                                                                                                                                    |                                                                                                                                                                    |

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|------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        | iii. | The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO. | There is no procedure of calling interest rate from different banks. No case found                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                        | iv.  | Interest earned on FDR/TDR shall be verified from entries in the cash book.                                                                           | Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Audit of Tenders/Bids. | i.   | The auditor is responsible for audit of all tenders/bids invited by the ULB's.                                                                        | We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.                                                              | <ul style="list-style-type: none"> <li>• More competitive tendering process should be implemented.</li> <li>• The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency.</li> <li>• Tender Register should be maintained.</li> <li>• Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.</li> </ul> |
|                        | ii.  | He shall check whether competitive tendering procedures are followed for all bids.                                                                    | While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed. |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                        | iii. | He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.              | We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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|-----------------------------------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   | iv. | The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.                                                          | We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2023-24.                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                 |
|                                   | v.  | The conditions of BG's 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 Commissioner/CMO. | Not applicable                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                 |
|                                   | vi. | The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.                                      | Not Applicable.                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                 |
| <b>Audit of Grants and Loans.</b> | i.  | The auditor is responsible for the audit of grants given by central government and its utilization.                                                                                      | Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register.<br>There were also various grants grouped under other grants where head (mad) is unidentified.<br>Hence, we are unable to form any opinion on the same. | <ul style="list-style-type: none"> <li>• More and more assets should be created for the welfare of the people as well as for generating more revenues.</li> <li>• Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share.</li> </ul> |

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Audit Report of Ulb Nagar Parishad Antri District Gwalior for FY 2023-24

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|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ii.  | He is responsible for audit of grants received from state government and its utilization.                                                                                                                                                                                                                                                        | During the F.Y.2023-24 ULB has not provide any utilization certificate as per management discussion.                                                                                                                                                                                                                                                                                                    |
| iii. | He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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. | Further, as informed by the ULB officials no any loan was taken by ulb During F.Y. 2023-24.                                                                                                                                                                                                                                                                                                             |
| iv.  | The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.                                                                                                                                                                                                                       | During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure.<br>During audit we found that some grants are like mixed nature i.e. Capital & Revenue Nature. Therefore, In that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all Grants Use for the purpose for which grants have received. |

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# Nagar Parishad Aantri 2023-2024

## Receipt and Payment Account

| Receipt                         | AMOUNT         | Payment                               | AMOUNT         |
|---------------------------------|----------------|---------------------------------------|----------------|
| प्रारम्भिक शेष                  | 2,31,44,489.61 | रथाई एवं राविदा वेतन                  | 1,61,84,000.00 |
| सम्पत्तिकर चालू                 | 93,990.00      | टी0ए बिल                              | 29,566.00      |
| सम्पत्तिकर बकाया                | 2,00,896.00    | अवकाश नागदि करण                       | 1,51,021.00    |
| समेकितकर चालू                   | 14,520.00      | NPS                                   | 1,27,344.00    |
| समेकितकर बकाया                  | 1,18,808.00    | अध्यक्ष / उपाध्यक्ष एवं पार्षद मानदेय | 1,81,600.00    |
| विकास उपकर                      | 18,835.00      | वकील फीस                              | 20,728.00      |
| शिक्षा उपकर चालू                | 1,851.00       | स्टेशनरी                              | 1,07,128.00    |
| शिक्षा उपकर बकाया               | 19,184.00      | नेट बैंक                              | 11,102.00      |
| जलकर चालू                       | 1,16,074.00    | डिजिटल हस्ताक्षर                      | 11,940.00      |
| जलकर बकाया                      | 1,56,202.00    | न्यूज पेपर                            | 1,350.00       |
| नवीन नल कनेक्शन                 | 13,740.00      | स्वल्पाहार                            | 28,730.00      |
| जे0सी0 व्ही0 किराया             | 80,400.00      | निर्वाचन व्यय                         | 1,830.00       |
| जनमित्र किराया                  | 3,200.00       | दीवार लेखन                            | 10,900.00      |
|                                 |                | स्वच्छता कार्य                        | 91,354.00      |
| हाट बाजार                       | 58,640.00      | शासन कार्यक्रम                        | 9,600.00       |
| आवेदन शुल्क                     | 5,620.00       | 15 अगस्त कार्यक्रम                    | 29,496.00      |
| आर0टी0आई शुल्क                  | 560.00         | टेन्ट किराया                          | 1,28,468.00    |
| अस्थाई दखल                      | 48,680.00      | भोजन चाय नाश्ता व्यय                  | 54,312.00      |
| एन.ओ.सी. फीस                    | 2,207.00       | आर0ओ0 पानी                            | 50,039.00      |
| टेण्डर फीस                      | 31,000.00      | प्रसादी क्रे                          | 18,816.00      |
| अमानत राशि                      | 2,300.00       | पौधे कय                               | 17,100.00      |
| यात्रीकर                        | 1,500.00       | विज्ञापन                              | 92,854.00      |
| नामांतरण शुल्क                  | 6,559.00       | बैनर कय                               | 1,28,292.00    |
| अन्य राशि                       | 98,625.00      | सौंदर्य करण                           | 95,527.00      |
| अनुज्ञप्ति                      | 505.00         | डीजल कय                               | 14,58,148.00   |
| अधिभार                          | 5,448.00       | विधुत बिल                             | 4,54,800.00    |
| ठेला वसूली                      | 5,500.00       | अन्य व्यय                             | 1,34,796.00    |
| बाजार बैठक                      | 4,500.00       | लाइली बहना                            | 64,178.00      |
| इस्टविन                         | 300.00         | वाहन किराया                           | 1,34,722.00    |
| विगत वर्ष                       | 23,800.00      | बोर किराया                            | 10,91,268.00   |
| पानी टैंकर                      | 25,700.00      | एलईडी किराया                          | 12,000.00      |
| आरडी जल संयंत्र                 | 2,005.00       | एलईडी क्रे                            | 3,082.00       |
|                                 |                |                                       |                |
| अंत्येष्टि राशि प्रतिपूर्ति     | 20,000.00      | stamp duty charges                    | 1,250.00       |
| व्याज राशि                      | 3,34,671.00    | बैंक चार्ज                            | 5,14,849.12    |
|                                 |                |                                       |                |
| सडक मरम्मत                      | 15,81,528.00   | राशि अंतरण                            | 9,00,000.00    |
| मुद्रांकन शुल्क                 | 7,53,037.00    | अंत्येष्टि अग्रिम                     | 40,000.00      |
| बैंक स्टेटमेंट राशि अन्य अनुदान | 18,90,567.00   |                                       |                |
| SDRF अनुदान                     | 13,84,000.00   | आयकर                                  | 1,93,731.00    |
| कायाकल्प अनुदान                 | 15,81,000.00   | जी0एस0टी0                             | 1,68,566.00    |
| 15वां वित्त आयोग                | 36,92,343.00   | LT                                    | 28,027.00      |
| बुंगी क्षतिपूर्ति               | 1,01,50,647.00 |                                       |                |
| समेकित अनुदान                   | 2,43,000.00    | ए.सी. कय / मरम्मत                     | 12,076.00      |
| विशेष निधि                      | 12,00,000.00   | कम्प्यूटर मरम्मत                      | 44,531.00      |
| राशि वापसी                      | 11,200.00      | टायर पंपर                             | 4,238.00       |
| मूलभूत                          | 23,25,776.00   | वाहन मरम्मत                           | 4,27,659.00    |
| राज्य वित्त आयोग                | 37,14,000.00   | मोटर / टैंकर मरम्मत                   | 1,35,236.00    |

मुख्य नगर पालिका अधिकारी  
नगर परिषद आंतरी  
जिला ग्वालियर (म.प्र.)



|                                 |                            |                           |                |
|---------------------------------|----------------------------|---------------------------|----------------|
| लाइली बहना अनुदान<br>राशि अंतरण | 1,00,000.00<br>9,00,000.00 | पानी की टंकी मरम्मत       | 9,085.00       |
|                                 |                            | साइन बोर्ड                | 19,223.00      |
|                                 |                            | विद्युत सामग्री           | 24,192.00      |
|                                 |                            | विविध सामग्री             | 14,882.00      |
|                                 |                            | स्वच्छता सामग्री          | 40,390.00      |
|                                 |                            | जलप्रदाय मरम्मत / सामग्री | 37,975.00      |
|                                 |                            | डस्ट कय                   | 93,712.00      |
|                                 |                            | SDRF NALA                 | 30,04,859.00   |
|                                 |                            | पाइप लाइन                 | 1,06,380.00    |
|                                 |                            | स्ट्रीट लाइट क्रेय        | 9,65,546.00    |
|                                 |                            | कूलर कय                   | 13,380.00      |
|                                 |                            | प्रिंटर मरम्मत & कय       | 19,650.00      |
|                                 |                            | निर्माण कार्य             | 51,45,964.00   |
|                                 |                            | टेंडर                     | 36,000.00      |
|                                 |                            | कलाई क्रे                 | 6,000.00       |
|                                 |                            | मुरम                      | 58,604.00      |
|                                 |                            | उपकर राशि                 | 23,336.00      |
|                                 |                            | एसओडीओ राशि               | 30,000.00      |
|                                 |                            | अंतिम शेष                 | 2,11,31,975.49 |
| Total                           | 54187407.61                | Total                     | 54187407.61    |

| Sanchit Nidhi   |            |                 |            |
|-----------------|------------|-----------------|------------|
| Receipt         | Amount     | Payment         | Amount     |
| Opening Balance | 1887877.62 | Closing Balance | 2141682.75 |
| Interest Income | 253805.13  |                 |            |
|                 | 2141682.75 |                 | 2141682.75 |



मुख्य निदेशिका अधिकारी  
नगर परिषद आंतरी  
जिला ग्वालियर (म.प्र.)

# Nagar Parishad Aantri 2023-2024

## Income and Expenditure Account

| Expenditure                          | AMOUNT         | Income                      | AMOUNT         |
|--------------------------------------|----------------|-----------------------------|----------------|
| स्थाई एवं सविदा वेतन                 | 1,61,84,000.00 |                             |                |
| टी0ए बिल                             | 29,566.00      |                             |                |
| अवकाश नागदि करण                      | 1,51,021.00    | सम्पत्तिकर चालू             | 93,990.00      |
| NPS                                  | 1,27,344.00    | सम्पत्तिकर वकाया            | 2,00,896.00    |
| अध्यक्ष/उपाध्यक्ष एवं पार्श्व मानदेय | 1,81,600.00    | समेकितकर चालू               | 14,520.00      |
|                                      |                | समेकितकर वकाया              | 1,18,808.00    |
| वकील फीस                             | 20,728.00      | विकास उपकर                  | 18,835.00      |
| स्टेशनरी                             | 1,07,128.00    | शिक्षा उपकर चालू            | 1,851.00       |
| नेट पैक                              | 11,102.00      | शिक्षा उपकर वकाया           | 19,184.00      |
| डिजिटल हरताक्षर                      | 11,940.00      | जलकर चालू                   | 1,16,074.00    |
| न्यूज पेपर                           | 1,350.00       | जलकर वकाया                  | 1,56,202.00    |
| स्वल्पाहार                           | 28,730.00      | नवीन नल कनेक्शन             | 13,740.00      |
| निर्वाचन व्यय                        | 1,830.00       | जे0सी0 व्ही0 किराया         | 80,400.00      |
| दीवार लेखन                           | 10,900.00      | जनमित्र किराया              | 3,200.00       |
| स्वच्छता कार्य                       | 91,354.00      |                             |                |
| शासन कार्यक्रम                       | 9,600.00       | हाट बाजार                   | 58,640.00      |
| 15 अगस्त कार्यक्रम                   | 29,496.00      | आवेदन शुल्क                 | 5,620.00       |
| टेन्ट किराया                         | 1,28,468.00    | आर0टी0आई शुल्क              | 560.00         |
| भोजन चाय नाश्ता व्यय                 | 54,312.00      | अस्थायी दखल                 | 48,680.00      |
| आर0ओ0 पानी                           | 50,039.00      | एन.ओ.सी. फीस                | 2,207.00       |
| प्रसादी क्रे                         | 18,816.00      | टेण्डर फीस                  | 31,000.00      |
| पोछे कय                              | 17,100.00      | अमानत राशि                  | 2,300.00       |
| विज्ञापन                             | 92,854.00      | यात्रीकर                    | 1,500.00       |
| बैनर कय                              | 1,28,292.00    | नामांतरण शुल्क              | 6,559.00       |
| सौंदर्य करण                          | 95,527.00      | अन्य राशि                   | 98,625.00      |
| डीजल कय                              | 14,58,148.00   | अनुसूति                     | 505.00         |
| विद्युत बिल                          | 4,54,800.00    | अधिभार                      | 5,448.00       |
| अन्य व्यय                            | 1,34,796.00    | ठेला वसूली                  | 5,500.00       |
| लाइली बहना                           | 64,178.00      | बाजार बैठक                  | 4,500.00       |
| वाहन किराया                          | 1,34,722.00    | डस्टबिन                     | 300.00         |
| बोर किराया                           | 10,91,268.00   | विगत वर्ष                   | 23,800.00      |
| एलईडी किराया                         | 12,000.00      | पानी टैंकर                  | 25,700.00      |
| एलईडी क्रे                           | 3,082.00       | आरडी जल संयंत्र             | 2,005.00       |
|                                      |                |                             |                |
| stamp duty charges                   | 1,250.00       | अंत्येष्टि राशि प्रतिपूर्ति | 20,000.00      |
| बैंक चार्ज                           | 5,14,849.12    | ब्याज राशि                  | 5,88,476.13    |
|                                      |                | चुंगी क्षतिपूर्ति           | 1,01,50,647.00 |
| राशि अंतरण                           | 9,00,000.00    | राशि वापसी                  | 11,200.00      |
| अतिष्टि अग्रिम                       | 40,000.00      | लाइली बहना अनुदान           | 1,00,000.00    |
|                                      |                | राशि अंतरण                  | 9,00,000.00    |
| आयकर                                 | 1,93,731.00    |                             |                |
| जी0एस0टी0                            | 1,68,566.00    | व्यय का आय पर आधिक्य        | 10868180.99    |
| LT                                   | 28,027.00      |                             |                |
|                                      |                |                             |                |
| ए.सी. कय/मरम्मत                      | 12,076.00      |                             |                |
| कम्प्यूटर मरम्मत                     | 44,531.00      |                             |                |
| टायर पवर                             | 4,238.00       |                             |                |
| वाहन मरम्मत                          | 4,27,659.00    |                             |                |
| मोटर/टैंकर मरम्मत                    | 1,35,236.00    |                             |                |
| पानी की टंकी मरम्मत                  | 9,085.00       |                             |                |
|                                      |                |                             |                |
| साइन बोर्ड                           | 19,223.00      |                             |                |
| विद्युत सामग्री                      | 24,192.00      |                             |                |

मुख्य नगर पालिका अधिकारी  
नगर परिषद आंतरी  
जिला ग्वालियर (म.प्र.)



|                           |             |       |             |
|---------------------------|-------------|-------|-------------|
| विधिध सामग्री             | 14,882.00   |       |             |
| खवछता सामग्री             | 40,390.00   |       |             |
| जलप्रदाय मरम्मत / सामग्री | 37,975.00   |       |             |
| डस्ट कय                   | 93,712.00   |       |             |
| टैंडर                     | 36,000.00   |       |             |
| कलाई क्रे                 | 6,000.00    |       |             |
| मुरम                      | 58,604.00   |       |             |
| उपकर राशि                 | 23,336.00   |       |             |
| एसओडी राशि                | 30,000.00   |       |             |
| Total                     | 23799653.12 | Total | 23799653.12 |



मुख्य अधिकारी  
नगर परिषद आंतरी  
जिला ग्वालियर (म.प्र.)

# NAGAR PARISHAD ANTRI (M.P.)

**BALANCE SHEET AS AT 31 MARCH 2024**

| (Amount in Rupees) |                                                   |              |                |                                 |                                 |
|--------------------|---------------------------------------------------|--------------|----------------|---------------------------------|---------------------------------|
|                    | Particulars                                       | Schedule No. |                | As on 31st March 2024 (2023-24) | As on 31st March 2023 (2022-23) |
| <b>A</b>           | <b>SOURCES OF FUNDS</b>                           |              |                |                                 |                                 |
| <b>A1</b>          | <b>Reserves and Surplus</b>                       |              |                |                                 |                                 |
|                    | Municipal (General) Fund                          | B-1          | 1,74,96,535.10 |                                 | 1,71,16,337.03                  |
|                    | Earmarked Funds                                   | B-2          | -              |                                 | -                               |
|                    | Reserves                                          | B-3          | 2,10,21,648.81 | 3,85,18,183.91                  | 1,43,12,949.01                  |
|                    | <b>Total Reserves and Surplus</b>                 |              |                |                                 | <b>3,14,29,286.04</b>           |
| <b>A2</b>          | <b>Grants, Contributions for Specific Purpose</b> | B-4          | 1,10,55,398.94 |                                 | 1,28,14,107.93                  |
| <b>A3</b>          | <b>Loans</b>                                      |              |                |                                 |                                 |
|                    | Secured Loan                                      | B-5          | -              |                                 | -                               |
|                    | Unsecured Loans                                   | B-6          | -              |                                 | -                               |
|                    | <b>Total Loans</b>                                |              |                | 1,10,55,398.94                  | 1,28,14,107.93                  |
|                    | <b>TOTAL OF SOURCES OF FUNDS</b><br>[A1+A2+A3]    |              |                | <b>4,95,73,582.85</b>           | <b>4,42,43,393.97</b>           |
| <b>B</b>           | <b>APPLICATION OF FUNDS</b>                       |              |                |                                 |                                 |
| <b>B1</b>          | <b>Fixed Assets</b>                               | B-11         |                |                                 |                                 |
|                    | Gross Block                                       |              | 3,12,93,088.00 |                                 | 2,20,37,309.00                  |
|                    | Less: Accumulated Depreciation                    |              | 50,52,846.39   |                                 | 25,05,767.19                    |
|                    | Net Block                                         |              |                | 2,62,40,241.61                  | 1,95,31,541.81                  |
|                    | Capital Work-in-Progress                          |              |                | -                               | -                               |
|                    | <b>Total Fixed Assets</b>                         |              |                | <b>2,62,40,241.61</b>           | <b>1,95,31,541.81</b>           |
| <b>B2</b>          | <b>Investments</b>                                | B-12         |                |                                 |                                 |
|                    | Investment - General Fund                         | B-13         |                | -                               | -                               |
|                    | Investment - Other Fund                           |              |                | -                               | -                               |
|                    | <b>Total Investments</b>                          |              |                |                                 |                                 |



  
 नगर परिषद आंतरी  
 जिला ग्वालियर (म.प्र.)

# NAGAR PARISHAD ANTRI (M.P.)

BALANCE SHEET AS AT 31 MARCH 2024

(Amount in Rupees)

|    | Particulars                                                      | Schedule No. |   | As on 31st March 2024 (2023-24) | As on 31st March 2023 (2022-23) |
|----|------------------------------------------------------------------|--------------|---|---------------------------------|---------------------------------|
| B3 | <b>Current Assets, Loans &amp; Advances :</b>                    |              |   |                                 |                                 |
|    | Stock in Hand (Inventories)                                      | B-14         |   | -                               | -                               |
|    | <b>Sundry Debtors (Receivables) :</b>                            | B-15         |   |                                 |                                 |
|    | Gross Amount Outstanding                                         |              | - | -                               | -                               |
|    | Less: Accumulated Provision against bad and doubtful receivables |              | - | -                               | -                               |
|    | Prepaid Expenses                                                 | B-16         |   | -                               | -                               |
|    | Cash and Bank Balances                                           | B-17         |   | 2,32,73,658.24                  | 2,46,52,169.16                  |
|    | Loans, Advances and Deposits                                     | B-18         |   | -                               | -                               |
|    | <b>Total Current Assets</b>                                      |              |   | <b>2,32,73,658.24</b>           | <b>2,46,52,169.16</b>           |
| B4 | <b>Current Liabilities and Provisions</b>                        |              |   |                                 |                                 |
|    | Deposits Received                                                | B-7          |   | 30,715.00                       | 30,715.00                       |
|    | Deposit Works                                                    | B-8          |   | -                               | -                               |
|    | Other Liabilities (Sundry Creditors)                             | B-9          |   | -                               | -                               |
|    | Provisions                                                       | B-10         |   | -                               | -                               |
|    | <b>Total Current Liabilities</b>                                 |              |   | <b>30,715.00</b>                | <b>30,715.00</b>                |
| B5 | <b>Net Current Assets (B3-B4)</b>                                |              |   | <b>2,32,42,943.24</b>           | <b>2,46,21,454.16</b>           |
| C  | Other Assets                                                     | B-19         |   | 90,398.00                       | 90,398.00                       |
|    | TDS                                                              |              |   | -                               | -                               |
| D  | Miscellaneous Expenditure (to the extent not written off)        | B-20         |   | -                               | -                               |
|    | <b>TOTAL OF APPLICATION OF FUNDS [B1+B2+B5+C+D]</b>              |              |   | <b>4,95,73,582.85</b>           | <b>4,42,43,393.97</b>           |

Note: This Balancesheet has been compiled on the basis of the Trial Balance provided by the Management



मुख्य नगर पालिका अधिकारी  
 नगर परिषद आंतरी  
 जिला ग्वालियर (म.प्र.)

## Nagar Parishad Antri

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

| Particulars                                                 | FBF | General Provident fund | Samajik Suraksha Pension | Sarv Shiksha Abhiyaan | Indira Gandhi Nisakta Pension Yojna | Vradha Awastha Pension | Vidhawa Pension & Other) | Prasooti AID |
|-------------------------------------------------------------|-----|------------------------|--------------------------|-----------------------|-------------------------------------|------------------------|--------------------------|--------------|
| (a) Opening Balance                                         |     |                        |                          |                       |                                     |                        |                          |              |
| (b) Additions to the Special Fund                           |     |                        |                          |                       |                                     |                        |                          |              |
| • 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                                            |     |                        |                          |                       |                                     |                        |                          |              |
| <b>Total (b)</b>                                            |     |                        |                          |                       |                                     |                        |                          |              |
| (c) Payments out of funds                                   |     |                        |                          |                       |                                     |                        |                          |              |
| (I) Capital expenditure on:                                 |     |                        |                          |                       |                                     |                        |                          |              |
| • Fixed Asset                                               |     |                        |                          |                       |                                     |                        |                          |              |
| • Others-CWIP                                               |     |                        |                          |                       |                                     |                        |                          |              |
| (II) Revenue Expenditure on:                                |     |                        |                          |                       |                                     |                        |                          |              |
| • Salary, Wages and allowances etc.                         |     |                        |                          |                       |                                     |                        |                          |              |
| • Rent, Other administrative charges & Repair & Maintenance |     |                        |                          |                       |                                     |                        |                          |              |
| • [III] Other:                                              |     |                        |                          |                       |                                     |                        |                          |              |
| • Loss on disposal of Special Fund Investments              |     |                        |                          |                       |                                     |                        |                          |              |
| • Diminution in Value of Special Fund Investments           |     |                        |                          |                       |                                     |                        |                          |              |
| • Transferred to Municipal Fund                             |     |                        |                          |                       |                                     |                        |                          |              |
| <b>Total (c)</b>                                            |     |                        |                          |                       |                                     |                        |                          |              |
| <b>Net Balance of Special Funds (a + b) - (c)</b>           |     |                        |                          |                       |                                     |                        |                          |              |

  
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## Nagar Parishad Antri

SCHEDULE FORMING PART OF BALANCE SHEET

(Amount in Rupees)

**Schedule B-3: Reserves**

| Account Code | Particulars                   | Opening Balance | Additions during the year | Total          | Deductions during the year | Closing Balance |
|--------------|-------------------------------|-----------------|---------------------------|----------------|----------------------------|-----------------|
| 1            | 2                             | (1)             | (1)                       | (1)            | (1)                        | (1)             |
| 3            |                               | 4               | 5 (3+4)                   | 6              | 7 (5-6)                    |                 |
| 3121000      | Capital Contribution          | 1,43,12,949.01  | 67,08,699.80              | 2,10,21,648.81 | -                          | 2,10,21,648.81  |
|              | Grant against Fixed assets:   |                 |                           |                |                            |                 |
|              | Gross Block                   | -               | -                         | -              | -                          | -               |
|              |                               | 1,43,12,949.01  | 67,08,699.80              | 2,10,21,648.81 | -                          | 2,10,21,648.81  |
| 3121100      | Capital Reserve               |                 |                           |                |                            |                 |
|              | Capital Work in Progress: *   |                 |                           |                |                            |                 |
|              | CWIP against DFID-MPUSP       | -               | -                         | -              | -                          | -               |
|              | Funds & UN Habitat            | -               | -                         | -              | -                          | -               |
|              | CWIP against IHSDP &          | -               | -                         | -              | -                          | -               |
|              | UIDSSMT & CZA & 13th SFC &    | -               | -                         | -              | -                          | -               |
|              | Special Funds                 | -               | -                         | -              | -                          | -               |
|              | CWIP against Sarve Shiksha    | -               | -                         | -              | -                          | -               |
|              | Abhiyaan Funds                | -               | -                         | -              | -                          | -               |
|              | Capital Grant from ADB-GoMP   | -               | -                         | -              | -                          | -               |
|              | Capital Grant from GoMP-      | -               | -                         | -              | -                          | -               |
|              | Project UDAY & Utthan         | -               | -                         | -              | -                          | -               |
|              | Additional Capital Grant from | -               | -                         | -              | -                          | -               |
|              | GoMP - ADB Share              | -               | -                         | -              | -                          | -               |
| 3122000      | Borrowing Redemption          |                 |                           |                |                            |                 |
|              | Reserve                       | -               | -                         | -              | -                          | -               |
| 3123000      | Special Fund (Utilised)       | -               | -                         | -              | -                          | -               |
| 3124000      | Statutory Reserve             | -               | -                         | -              | -                          | -               |
| 3125000      | General Reserve               | -               | -                         | -              | -                          | -               |
| 3126000      | Revaluation Reserve           | -               | -                         | -              | -                          | -               |
| 3120000      | Total Reserve Funds           | 1,43,12,949.01  | 67,08,699.80              | 2,10,21,648.81 | -                          | 2,10,21,648.81  |



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SCHEDULE FORMING PART OF BALANCE SHEET

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

| Account Code | Particulars                                               | Water Supply, Sewerage and Drainage | Road Development and Maintenance | Bustee Services | Commercial Projects | General Account |
|--------------|-----------------------------------------------------------|-------------------------------------|----------------------------------|-----------------|---------------------|-----------------|
| 3101000      | Balance as per Last Account                               | -                                   | -                                | -               | -                   | 1,71,16,337.03  |
|              | Additions during the year                                 |                                     |                                  |                 |                     |                 |
|              | • Surplus for the year                                    | -                                   | -                                | -               | -                   | -               |
|              | • Transfers (Bank Account) Revenue expenditure thru Grant | -                                   | -                                | -               | -                   | 3,80,198.04     |
|              | Deductions during the year                                |                                     |                                  |                 |                     |                 |
|              | • Deficit for the year                                    | -                                   | -                                | -               | -                   | (0.03)          |
|              | • Transfers                                               | -                                   | -                                | -               | -                   | -               |
|              | Balance at the end of the current year                    | -                                   | -                                | -               | -                   | 1,74,96,535.10  |



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### SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars                                     | Grants from Central | Grants from Central and State Government | Grants from State Government | Grant from International Organisations | Other Grants including Awas Fund | Total          |
|-------------------------------------------------|---------------------|------------------------------------------|------------------------------|----------------------------------------|----------------------------------|----------------|
| <b>Account Code</b>                             |                     |                                          |                              |                                        |                                  |                |
| (a) Opening Balance                             | -                   | 1,27,64,107.93                           | 50,000.00                    | -                                      | -                                | 1,28,14,107.93 |
| (b) Additions to the Grants                     |                     |                                          |                              |                                        |                                  |                |
| Fund received during the year                   | -                   | 36,92,343.00                             | 1,46,72,908.00               | -                                      | -                                | 1,83,65,251.00 |
| Interest / Dividend earned on Grant Investments | -                   | -                                        | -                            | -                                      | -                                | -              |
| Profit on disposal of Grant Investments         | -                   | -                                        | -                            | -                                      | -                                | -              |
| Other Funds Transferred                         | -                   | -                                        | -                            | -                                      | -                                | -              |
| Appreciation in Value of Grant Investments      | -                   | -                                        | -                            | -                                      | -                                | -              |
| Other addition                                  | -                   | -                                        | -                            | -                                      | -                                | -              |
| <b>Total (b)</b>                                | -                   | 36,92,343.00                             | 1,46,72,908.00               | -                                      | -                                | 1,83,65,251.00 |
| <b>Total (a + b)</b>                            | -                   | 1,64,56,450.93                           | 1,47,22,908.00               | -                                      | -                                | 3,11,79,358.93 |
| (c) Payments Out of funds                       |                     |                                          |                              |                                        |                                  |                |
| Capital expenditure on Fixed Assets             | -                   | 92,55,779.00                             | -                            | -                                      | -                                | 92,55,779.00   |
| Capital expenditure on Other                    | -                   | -                                        | -                            | -                                      | -                                | -              |
| Revenue Expenditure on                          | -                   | -                                        | 1,08,68,180.99               | -                                      | -                                | 1,08,68,180.99 |
| o Salary, Wages, Allowances etc.                | -                   | -                                        | -                            | -                                      | -                                | -              |
| o Rent                                          | -                   | -                                        | -                            | -                                      | -                                | -              |
| o Other: Solid Waste Management                 | -                   | -                                        | -                            | -                                      | -                                | -              |
| o Loss on disposal of Grant Investments         | -                   | -                                        | -                            | -                                      | -                                | -              |
| o Diminution in value of Grant Investments      | -                   | -                                        | -                            | -                                      | -                                | -              |
| o Other Funds Utilised                          | -                   | -                                        | -                            | -                                      | -                                | -              |
| o Grants Refunded                               | -                   | -                                        | -                            | -                                      | -                                | -              |
| Fund Expense during the year 2021-2022          | -                   | -                                        | -                            | -                                      | -                                | -              |
| <b>Total (c)</b>                                | -                   | 92,55,779.00                             | 1,08,68,180.99               | -                                      | -                                | 2,01,23,959.99 |
| <b>Net Balance at the year end (a+b) - (c)</b>  | -                   | 72,00,671.93                             | 38,54,727.01                 | -                                      | -                                | 1,10,55,398.94 |

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## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-5: Secured Loans

| Account Code | Particulars                                        | Current Year<br>( ) | Previous Year<br>( ) | Sub<br>Schedule |
|--------------|----------------------------------------------------|---------------------|----------------------|-----------------|
| 3301000      | Loans From Central Government                      |                     |                      |                 |
| 3302000      | Loans From State Government                        |                     |                      |                 |
| 3303000      | Loans From Government Bodies<br>Associations       |                     |                      |                 |
| 3304000      | Loans From International Agencies                  |                     |                      |                 |
| 3305000      | Loan From Banks & Others Financial<br>Institutions |                     |                      |                 |
| 3306000      | Other Term Loans                                   |                     |                      |                 |
| 3307000      | Bonds & Debentures                                 |                     |                      |                 |
| 3308000      | Other Loans                                        |                     |                      |                 |
| 3300000      | Total Secured Loans                                |                     |                      |                 |



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## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-6: Unsecured Loans

| Account Code | Particulars                                     | Current Year<br>( ) | Previous Year<br>( ) |
|--------------|-------------------------------------------------|---------------------|----------------------|
| 3311000      | Loans From Central Government                   |                     |                      |
| 3312000      | Loans From State Government                     |                     |                      |
| 3313000      | Loans From Government Bodies Associations       |                     |                      |
| 3314000      | Loans From International Agencies               |                     |                      |
| 3315000      | Loan From Banks & Others Financial Institutions | -                   | -                    |
| 3316000      | Other Term Loan:                                |                     |                      |
| 3317000      | Bonds and Debentures                            | -                   |                      |
| 3318000      | Other Loans Hudco                               | -                   |                      |
| 3310000      | Total Unsecured Loans                           | -                   |                      |

Note: Rate of Interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.



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## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-7: Deposits Received

| Account Code | Particulars                          | Current Year<br>(₹) | Previous Year<br>(₹) |
|--------------|--------------------------------------|---------------------|----------------------|
| 3401000      | Earnest Money Deposit                | -                   | -                    |
| 3402000      | Security Deposit                     | -                   | -                    |
| 3206090      | Water Deposit                        | 7,000.00            | 7,000.00             |
| 3403000      | Other Deposit                        | 23,715.00           | 23,715.00            |
| 3206017      | From PM Awas Yojana(Hitgrahi Income) | -                   | -                    |
| 3402001      | Water Deposit others                 | -                   | -                    |
| 3400000      | Total deposits received              | 30,715.00           | 30,715.00            |



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### SCHEDULE FORMING PART OF BALANCE SHEET

#### Schedule B-8: Deposits Works

(Amount in Rupees)

| Account Code | Particulars            | Opening Balance as the beginning of the year<br>(₹) | Additions during the year<br>(₹) | Utilization / Expenditure<br>(₹) | Balance outstanding at the end of the Year<br>(₹) |
|--------------|------------------------|-----------------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------|
| 3411000      | Civil Work             |                                                     |                                  |                                  |                                                   |
| 3412000      | Electrical Work        |                                                     |                                  |                                  |                                                   |
| 3418000      | Others                 |                                                     |                                  |                                  |                                                   |
|              | Other Deposits- Rain   | -                                                   | -                                | -                                | -                                                 |
|              | Water Harvesting       | -                                                   | -                                | -                                | -                                                 |
|              | Withheld Money         | -                                                   | -                                | -                                | -                                                 |
|              | Liquidity Damages      | -                                                   | -                                | -                                | -                                                 |
|              | Bank Guarantee         | -                                                   | -                                | -                                | -                                                 |
|              | Retention Money        | -                                                   | -                                | -                                | -                                                 |
| 3410000      | Total of deposit Works | -                                                   | -                                | -                                | -                                                 |



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## SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-9: Other Liabilities (Sundry Creditors)

(Amount in Rupees)

| Account Code | Particulars                                          |   | Current year (') | Previous Year (') |
|--------------|------------------------------------------------------|---|------------------|-------------------|
| 3501000      | <b>Creditors</b>                                     |   | -                | -                 |
| 3501011      | Creditors- Contractors Control Account               | - | -                | -                 |
| 3501013      | Contribution Payable to PMU                          | - | -                | -                 |
| 3501100      | <b>Employee Liability:</b>                           |   |                  |                   |
| 3501101      | Salary Payable - Regular Employees                   | - | -                | -                 |
| 3501121      | Salary Payable - Daily Wagers (Benefit & Allowances) | - | -                | -                 |
| 3501103      | Recoveries Payable                                   | - | -                | -                 |
| 3111002      | Group Insurance Scheme                               | - | -                | -                 |
| 3111003      | Group Insurance Scheme-N                             | - | -                | -                 |
| 3501101      | Councilor Honorarium Payable                         | - | -                | -                 |
| 3502000      | <b>Recoveries Payable</b>                            |   |                  |                   |
| 3502036      | Employee loan                                        | - | -                | -                 |
| 3502035      | Construction Labour Welfare Cess                     | - | -                | -                 |
| 3502011      | Recoveries Payable                                   | - | -                | -                 |
| 3502012      | Professional Tax Payable                             | - | -                | -                 |
| 3502013      | Labour Tax                                           | - | -                | -                 |
| 3502041      | GST                                                  | - | -                | -                 |
| 3502043      | TDS On GST                                           | - | -                | -                 |
| 3502033      | Works Contract Tax Payable                           | - | -                | -                 |
| 3502022      | TDS (Contractor) Payable                             | - | -                | -                 |
| 3502021      | TDS (Employees) Payable                              | - | -                | -                 |
| 3502023      | Kar Katotra- Vishesh Ansdan                          | - | -                | -                 |
| 3502035      | LIC & Other Payable                                  | - | -                | -                 |
| 3508000      | <b>Others</b>                                        |   |                  |                   |
| 3500000      | <b>Total Other Liabilities</b>                       |   |                  |                   |

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## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-10: Provisions

(Amount in Rupees)

| Account Code | Particulars                        | Current year | Previous Year |
|--------------|------------------------------------|--------------|---------------|
| 3601000      | Provision for Expenses :           | -            | -             |
|              | Electricity Bill                   | -            | -             |
|              | Fuel Expenses ( Diesel)            | -            | -             |
|              | Miscellaneous Expenses             | -            | -             |
|              | Telephone Exp. Payable             | -            | -             |
| 3602000      | Provision for Interest MPUSP       | -            | -             |
| 3603000      | Provision for Interest Payable ADB | -            | -             |
| 3600000      | Total                              | -            | -             |

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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-12: Investment - General Fund

(Amount in Rupees)

| Account Code | Particulars                   | With Whom Invested | Face Value (') | Current year Carrying Cost | Previous Year Carrying Cost |
|--------------|-------------------------------|--------------------|----------------|----------------------------|-----------------------------|
| 4201000      | Central Government Securities | -                  | -              | -                          | -                           |
| 4202000      | State Government Securities   | -                  | -              | -                          | -                           |
| 4203000      | Debentures and Bonds          | -                  | -              | -                          | -                           |
| 4204000      | Preference Shares             | -                  | -              | -                          | -                           |
| 4205000      | Equity Shares                 | -                  | -              | -                          | -                           |
| 4206000      | Units of Mutual Funds         | -                  | -              | -                          | -                           |
| 4208000      | Deposit Works                 | -                  | -              | -                          | -                           |
|              | FDRs                          | Banks              | -              | -                          | -                           |
|              | (SS-5 Inv G Fund)             |                    |                |                            |                             |
| 4200000      | Total of Investments          | -                  | -              | -                          | -                           |
|              | General Fund                  |                    |                |                            |                             |



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SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-11: Fixed Assets



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### SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-13: Investment - Other Fund

(Amount in Rupees)

| Account Code | Particulars                    | With Whom Invested | Face Value (') | Current year Carrying Cost | Previous Year Carrying Cost |
|--------------|--------------------------------|--------------------|----------------|----------------------------|-----------------------------|
| 4211000      | Central Government Securities  | -                  | -              | -                          | -                           |
| 4212000      | State Government Securities    | -                  | -              | -                          | -                           |
| 4213000      | Debentures and Bonds           | -                  | -              | -                          | -                           |
| 4214000      | Preference Shares              | -                  | -              | -                          | -                           |
| 4215000      | Equity Shares                  | -                  | -              | -                          | -                           |
| 4216000      | Units of Mutual Funds          | -                  | -              | -                          | -                           |
| 4218000      | FDR                            | Banks              | -              | -                          | -                           |
| 4210000      | Total Investment - Other Funds | -                  | -              | -                          | -                           |

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## **SCHEDULE FORMING PART OF BALANCE SHEET**

### **Schedule B-14: Stock in Hand (Inventories)**

(Amount in Rupees)

| Account Code | Particulars                      | Current year | Previous Year |
|--------------|----------------------------------|--------------|---------------|
| 4301000      | Stores Loose                     |              |               |
|              | Consumable Store (Central Store) | -            | -             |
|              | Workshop                         | -            | -             |
|              | Fire Brigade                     | -            | -             |
|              | Dispensary (Ausadhalaya)         | -            | -             |
|              | PHE                              | -            | -             |
|              | Electricity Department           | -            | -             |
|              | Gaushala                         | -            | -             |
| 4302000      | Loose Tools                      | -            | -             |
| 4303000      | Others                           | -            | -             |
| 4300000      | Total                            | -            | -             |



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## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-16: Prepaid Expenses

(Amount in Rupees)

| Account Code | Particulars                   | Current year | Previous Year |
|--------------|-------------------------------|--------------|---------------|
| 4401000      | Establishment                 | -            |               |
| 4402000      | Administrative                | -            |               |
| 4403000      | Operation & Maintenance:      | -            |               |
|              | Insurance (Vehicles)          | -            | -             |
|              | <b>Total Prepaid Expenses</b> | -            | -             |

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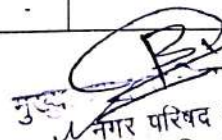
# Nagar Parishad Antri

## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-15: Sundry Debtors (Receivables)

(Amount in Rupees)

| Particulars                                                        | Gross Amount (') | Provision for Outstanding revenues (') | Current year | Previous Year |
|--------------------------------------------------------------------|------------------|----------------------------------------|--------------|---------------|
| <b>Receivables for Property Taxes</b>                              |                  |                                        |              |               |
| Less Than 3 Years                                                  | -                | -                                      | -            | -             |
| 3 Years to 5 Years                                                 | -                | -                                      | -            | -             |
| 5 Years to 10 Years                                                | -                | -                                      | -            | -             |
| 10 Years to 15 Years                                               | -                | -                                      | -            | -             |
| More than 15 Years                                                 | -                | -                                      | -            | -             |
| <b>Sub - Total</b>                                                 | -                | -                                      | -            | -             |
| Less: State Government Cesses / Levies in Taxes - Control Accounts | -                | -                                      | -            | -             |
| <b>Net Receivables of Property Taxes</b>                           | -                | -                                      | -            | -             |
| <b>Receivables Other Taxes</b>                                     |                  |                                        |              |               |
| <b>a. Other Taxes</b>                                              | -                | -                                      | -            | -             |
| Less Than 3 Years                                                  | -                | -                                      | -            | -             |
| 3 Years to 5 Years                                                 | -                | -                                      | -            | -             |
| 5 Years to 10 Years                                                | -                | -                                      | -            | -             |
| 10 Years to 15 Years                                               | -                | -                                      | -            | -             |
| More than 15 Years                                                 | -                | -                                      | -            | -             |
| <b>Sub - Total</b>                                                 | -                | -                                      | -            | -             |
| <b>b. Education Tax</b>                                            | -                | -                                      | -            | -             |
| Less Than 3 Years                                                  | -                | -                                      | -            | -             |
| 3 Years to 5 Years                                                 | -                | -                                      | -            | -             |
| 5 Years to 10 Years                                                | -                | -                                      | -            | -             |
| 10 Years to 15 Years                                               | -                | -                                      | -            | -             |
| More than 15 Years                                                 | -                | -                                      | -            | -             |
| <b>Sub - Total</b>                                                 | -                | -                                      | -            | -             |
| Less: State Government Cesses / Levies in Taxes - Control Accounts | -                | -                                      | -            | -             |
| <b>Net Receivables of Other Taxes</b>                              | -                | -                                      | -            | -             |
| <b>Receivables for Fees, User Charges</b>                          |                  |                                        |              |               |
| <b>a. Water Charges</b>                                            | -                | -                                      | -            | -             |
| Less Than 3 Years                                                  | -                | -                                      | -            | -             |
| 3 Years to 5 Years                                                 | -                | -                                      | -            | -             |
| 5 Years to 10 Years                                                | -                | -                                      | -            | -             |
| 10 Years to 15 Years                                               | -                | -                                      | -            | -             |
| More than 15 Years                                                 | -                | -                                      | -            | -             |
| <b>Sub - Total</b>                                                 | -                | -                                      | -            | -             |
| <b>b. Rent &amp; Lease</b>                                         | -                | -                                      | -            | -             |
| Less Than 3 Years                                                  | -                | -                                      | -            | -             |
| 3 Years to 5 Years                                                 | -                | -                                      | -            | -             |
| 5 Years to 10 Years                                                | -                | -                                      | -            | -             |
| 10 Years to 15 Years                                               | -                | -                                      | -            | -             |
| More than 15 Years                                                 | -                | -                                      | -            | -             |
| <b>Sub - Total</b>                                                 | -                | -                                      | -            | -             |
| <b>Net Receivables for Fees, User Charges</b>                      | -                | -                                      | -            | -             |

  
 नगर परिषद आंतरी  
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| Particulars                           | Gross Amount (') | Provision for Outstanding revenues (') | Current year | Previous Year |
|---------------------------------------|------------------|----------------------------------------|--------------|---------------|
| <b>Receivables from Cess Income</b>   |                  |                                        |              |               |
| Less Than 3 Years                     | -                | -                                      | -            | -             |
| More Than Years                       | -                | -                                      | -            | -             |
| Sub - Total                           | -                | -                                      | -            | -             |
| <b>Receivables from Other Sources</b> |                  |                                        |              |               |
| Less Than 3 Years                     | -                | -                                      | -            | -             |
| More Than 3 Years                     | -                | -                                      | -            | -             |
| Sub - Total                           | -                | -                                      | -            | -             |
| Receivables from Government           | -                | -                                      | -            | -             |
| Sub - Total                           | -                | -                                      | -            | -             |
| Net Receivables from Other Sources    | -                | -                                      | -            | -             |
| Total of Sundry Debtors (Receivables) | -                | -                                      | -            | -             |

  
 नुमा  
 डेक्कर परिषद अंतरी  
 जिला ग्वालियर (म.प्र.)  
 जिला ग्वालियर (म.प्र.)



# Nagar Parishad Antri

## SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-17: Cash and Bank Balances including]

(Amount in Rupees)

| Account Code | Particulars                                                             | Current year   | Previous Year  |
|--------------|-------------------------------------------------------------------------|----------------|----------------|
| 4501000      | <b>Cash</b>                                                             | -              | -              |
|              | <b>Total (Cash in hand) - A</b>                                         | -              | -              |
|              | <b><u>Balance with Bank - Municipal Funds &amp; Loan</u></b>            |                |                |
| 4502101      | Nationalised Banks                                                      | 2,32,73,658.24 | 2,46,52,169.16 |
| 4502201      | Other Scheduled Banks                                                   | -              | -              |
| 4502301      | Scheduled Co-operative Banks                                            |                |                |
| 4502401      | Post Offices                                                            |                |                |
|              | Treasury                                                                |                |                |
|              | <b>Sub-Total</b>                                                        | 2,32,73,658.24 | 2,46,52,169.16 |
|              | <b><u>Balance With Bank - Special Funds &amp; Pension &amp; Aid</u></b> |                |                |
| 4504101      | Nationalised Bank                                                       | -              | -              |
| 4504201      | Other Scheduled Banks                                                   |                |                |
| 4504300      | Scheduled Co-operative Banks                                            |                |                |
| 4504400      | Post Offices                                                            |                |                |
|              | Treasury                                                                |                |                |
|              | <b>Sub-Total</b>                                                        | -              | -              |
|              | <b><u>Balance With Bank - Grant Funds &amp; Schemes</u></b>             |                |                |
| 4506101      | Nationalised Bank                                                       | -              | -              |
| 4506200      | Other Scheduled Banks                                                   |                |                |
| 4506300      | Scheduled Co-operative Banks                                            |                |                |
| 4506400      | Post Offices                                                            |                |                |
|              | Treasury                                                                |                |                |
|              | <b>Sub-Total</b>                                                        | -              | -              |
|              | <b>Total (Cash at Banks) - B</b>                                        | 2,32,73,658.24 | 2,46,52,169.16 |
|              | <b>Total Cash &amp; Bank balances</b>                                   | 2,32,73,658.24 | 2,46,52,169.16 |



  
 नगर परिषद आंतरी  
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# Nagar Parishad Antri

## SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18: Loans, advances, and deposits or Agency Fund)

(Amount in Rupees)

| Account Code | Particulars                                                                           | Opening Balance at the beginning of the year (') | Paid during the current year (') | Recovered during the current year (') | Balance outstanding at the end of the year (') |
|--------------|---------------------------------------------------------------------------------------|--------------------------------------------------|----------------------------------|---------------------------------------|------------------------------------------------|
| 4601102      | Loans and advances to employees                                                       | -                                                | -                                | -                                     | -                                              |
| 4602000      | Employee Provident Fund Loans                                                         | -                                                | -                                | -                                     | -                                              |
| 4606091      | Loans to Others                                                                       | -                                                | -                                | -                                     | -                                              |
| 4604000      | Advance to Suppliers and Contractors                                                  | -                                                | -                                | -                                     | -                                              |
| 4605000      | Advance to Others                                                                     | -                                                | -                                | -                                     | -                                              |
| 4606000      | Deposit with External Agencies                                                        | -                                                | -                                | -                                     | -                                              |
| 4608000      | Other Current Assets                                                                  | -                                                | -                                | -                                     | -                                              |
|              | <b>Sub - Total</b>                                                                    | -                                                | -                                | -                                     | -                                              |
| 4611000      | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | -                                                | -                                | -                                     | -                                              |
|              | <b>Total Loans, advances, and deposits</b>                                            | -                                                | -                                | -                                     | -                                              |

  
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# Nagar Parishad Antri

## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-19: Other Assets

(Amount in Rupees)

| Account Code | Particulars                   | Current year | Previous Year |
|--------------|-------------------------------|--------------|---------------|
| 4701000      | Deposit Works                 | 60,987.00    | 60,987.00     |
| 4702000      | Other assets control accounts | 29,411.00    | 29,411.00     |
|              | Contribution Paid             | -            | -             |
|              | TDS Receivable                | -            | -             |
| 4700000      | Total                         | 90,398.00    | 90,398.00     |

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मुख्य नगर पालिका अधिकारी  
नगर परिषद आंतरी  
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# Nagar Parishad Antri

## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-20: Miscellaneous

(Amount in Rupees)

| Account Code | Particulars                         | Current year | Previous Year |
|--------------|-------------------------------------|--------------|---------------|
| 4801000      | Loan Issue Expenses                 | -            | -             |
|              | Deferred Discount on Issue of Loans | -            | -             |
|              | Deferred Revenue Expenses           | -            | -             |
|              | Others                              | -            | -             |
| 4800000      | Total Miscellaneous Expenditure     | -            | -             |



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# Nagar Parishad Antri

## SCHEDULE FORMING PART OF BALANCE SHEET

### Schedule B-18A: Loans, advances, and deposits or Agency Fund

| Account Code | Particulars                 | Current year | Previous Year |
|--------------|-----------------------------|--------------|---------------|
| 4611000      | Loans to Others             | -            | -             |
| 4611000      | Advances                    | -            | -             |
| 4611000      | Deposits                    | -            | -             |
|              | Total Accumulated Provision | -            | -             |



B.  
नगर परिषद आंतरी  
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## **Nagar Parishad Antri**

**DETAILS OF CAPITAL WORK IN PROGRESS AS AT 31ST MARCH, 2023**

| Particulars                                         | Gross Block (at Cost) |                                                |                               |                                | Net Block          |
|-----------------------------------------------------|-----------------------|------------------------------------------------|-------------------------------|--------------------------------|--------------------|
|                                                     | Opening Balance       | Additions<br>(Deductions) during<br>the period | Deletion during<br>the period | Cost at the end of<br>the year | At the end of Year |
| 1                                                   | 2                     | 3                                              | 4                             | 5                              | 6                  |
| <u>CWIP Against- ULB FUND</u>                       |                       |                                                |                               |                                |                    |
| Capital Work - in - Progress-GMC FUNDS              | -                     | -                                              | -                             | -                              | -                  |
| <u>CWIP Against ADB LOAN</u>                        |                       |                                                |                               |                                |                    |
| CWIP-ADB Project Uday-Loan from ADB                 | -                     | -                                              | -                             | -                              | -                  |
| <u>Capital Work - in - Progress-Grant Funds</u>     |                       |                                                |                               |                                |                    |
| DFID- MPUJIP                                        | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress-Grant Funds            | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- RAY                   | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- UIDSSMT               | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- Urban Poor            | -                     | -                                              | -                             | -                              | -                  |
| Infrastructure                                      | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- CM Urban              | -                     | -                                              | -                             | -                              | -                  |
| Infrastructure                                      | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- UN Habitate           | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- Central Zoo Authority | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- IHSDP                 | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- PMAY                  | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- JN URBAN REFORM       | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- AMRAT YOJNA           | -                     | -                                              | -                             | -                              | -                  |
| Capital Work - in - Progress- SWACH BHARAT          | -                     | -                                              | -                             | -                              | -                  |
|                                                     | -                     | -                                              | -                             | -                              | -                  |

  
 नगर परिषद अन्तरी  
 जिला ग्वालियर (म.प्र.)



**नगर परिषद् आंतरी, जिला ग्वालियर (म. प्र.)**

**बैंक समाधान की जानकारी 31.03.2024**

| Bank                 | A/c no          | Opening as per bank statement | Opening as per cash book | Opening Difference | Remark                                                                                                                                                              | Closing as per bank   | Closing as per cash book | Closing Difference | Remark |
|----------------------|-----------------|-------------------------------|--------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------|--------------------|--------|
| SBI                  | 53034120167     | 80,45,173.62                  | 80,45,173.62             | -                  |                                                                                                                                                                     | 59,82,688.62          | 59,82,688.62             | -                  |        |
| axis                 | 920010068404460 | 36,81,638.00                  | 36,81,638.00             | -                  |                                                                                                                                                                     | 32,65,510.00          | 32,65,510.00             | -                  |        |
| icici                | 406001000711    | 1,61,872.00                   | 1,61,872.00              | -                  |                                                                                                                                                                     | 1,66,796.00           | 1,66,796.00              | -                  |        |
| canra                | 295101031827    | 98,93,760.00                  | 98,93,760.00             | -                  |                                                                                                                                                                     | 1,01,82,915.00        | 1,01,82,915.00           | -                  |        |
| mp gramini bank      | 203041030012011 | 13,85,845.99                  | 13,62,045.99             | 23,800.00          | As per Cashbook Parishad manday dated 06.03.2023 Voucher number 457 and 458 Rs 24600*2= 49200 but clear in debited statement 12700*2=25400 difference Rs. 23800 Rs. | 15,34,065.87          | 15,34,065.87             | -                  |        |
| <b>Total</b>         |                 | <b>2,31,68,289.61</b>         | <b>2,31,44,489.61</b>    | <b>23,800.00</b>   |                                                                                                                                                                     | <b>2,11,31,975.49</b> | <b>2,11,31,975.49</b>    | <b>-</b>           |        |
| <b>Sanchit Nidhi</b> |                 |                               |                          |                    |                                                                                                                                                                     |                       |                          |                    |        |
| SBI                  | 53034141665     | 3,80,198.07                   | 3,80,198.07              |                    |                                                                                                                                                                     | 3,90,589.07           | 3,90,589.07              | -                  |        |
| MPGB                 | 203041210000187 | 16,69,964.78                  | 15,07,679.55             | 1,62,285.23        | Interest Income not in books                                                                                                                                        | 17,51,093.68          | 17,51,093.68             | -                  |        |
| <b>Total</b>         |                 | <b>2,52,18,452.46</b>         | <b>2,50,32,367.23</b>    |                    |                                                                                                                                                                     | <b>2,32,73,658.24</b> | <b>2,32,73,658.24</b>    |                    |        |

  
 मुख्य नगर पालिका अधिकारी  
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# NAGAR PARISHAD – ANTRI

District – Gwalior (M.P.)

## CASH FLOW STATEMENT

01/04/2023 to 31/03/2024

| Particular                                                      | Amount      |                       |
|-----------------------------------------------------------------|-------------|-----------------------|
| A) Cash flow from Operating Activity                            |             |                       |
| + Revenue Receipt                                               | 12931472.13 |                       |
| -Revenue Expenditure                                            | 23799653.12 | -1,08,68,180.99       |
| - SD/Amanat /other                                              |             |                       |
| B) Cash flow from Investing Activity                            |             |                       |
| +Proceeds from disposal of assets                               | -           |                       |
| +Interest Income received                                       | -           |                       |
|                                                                 |             |                       |
| -Purchase of fixed Assets/ Capital Expenditure                  | -9255779.00 |                       |
| -Increase/(Decrease) in special fund / Grants/ Capital Receipts | 21502470.91 | 12246691.91           |
| -Increase/(Decrease) in Earmarked Fund                          | -           |                       |
|                                                                 | -           |                       |
|                                                                 | -           |                       |
| C) Cash flow from Financial Activity                            |             |                       |
| +Loan from Banks/Others Received                                | -           |                       |
|                                                                 |             |                       |
| -Loan Repayment                                                 | -           |                       |
| -Interest & Financial Expenses                                  | -           |                       |
| <b>Net Cash flow</b>                                            |             | <b>-1378510.92</b>    |
| <b>Add – Opening Balance cash book (Cash/Banks)</b>             |             | <b>2,46,52,169.16</b> |
| <b>Closing Balance (Cash/Banks)</b>                             |             | <b>2,32,73,658.24</b> |

मुख्य नगर मालिका अधिकारी  
नगर परिषद आंतरी  
जिला ग्वालियर (म.प्र.)



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

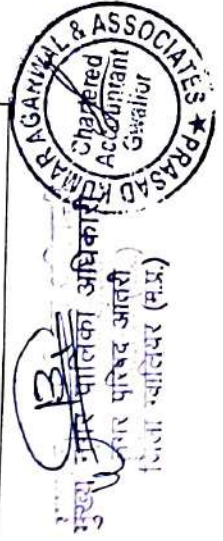
| NAME OF ULB: NAGAR PARISHAD, ANTRI                 |                    |                 |              |             |                                                                                                                                                                                                                              |                                                                                                                                      |
|----------------------------------------------------|--------------------|-----------------|--------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF AUDITOR: Prasad Kumar Agarwal & Associates |                    |                 |              |             |                                                                                                                                                                                                                              |                                                                                                                                      |
| Sr. no.                                            | PARAMETERS         | DESCRIPTION     |              |             | OBSERVATION IN BRIEF                                                                                                                                                                                                         | SUGGESTIONS                                                                                                                          |
| 1                                                  | Audit of Revenue   |                 |              |             |                                                                                                                                                                                                                              |                                                                                                                                      |
|                                                    | राजस्व कर वसूली    | Receipts in Rs. |              |             |                                                                                                                                                                                                                              |                                                                                                                                      |
|                                                    |                    | Year 2022-23    | Year 2023-24 | % of Growth |                                                                                                                                                                                                                              |                                                                                                                                      |
| (i)                                                | संपत्तिकर          | 1,64,961.00     | 2,94,886.00  | 78.76%      | उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष कमी दर्ज की गयी है, नगर परिषद् द्वारा बताया गया की ठोस अपशिस्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नहीं की जा रही है | नगर परिषद् में उपलब्ध कर्मचारियों की संख्या कम होने से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिये |
| (ii)                                               | सनेकित कर          | 48,240.00       | 1,33,328.00  | 176.38%     |                                                                                                                                                                                                                              | नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि                    |
|                                                    |                    |                 |              | 15338.52%   |                                                                                                                                                                                                                              | जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये                                            |
| (iii)                                              | नगरीय विकास उपकर   | 122.00          | 18,835.00    | 1829.82%    |                                                                                                                                                                                                                              | समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिये                                       |
| (iv)                                               | शिक्षा उपकर        | 1,090.00        | 21,035.00    |             |                                                                                                                                                                                                                              | समय समय पर कर वसूली के लिए नगर में अलग अलग स्थानों पर कैम्पों का आयोजन किया जाना चाहिये                                              |
|                                                    | कुल योग            | 2,14,413.00     | 4,68,084.00  | 118.31%     |                                                                                                                                                                                                                              |                                                                                                                                      |
|                                                    | गैर राजस्व वसूली   |                 |              |             |                                                                                                                                                                                                                              |                                                                                                                                      |
| (i)                                                | भवन भूमि किराया    | 9,500.00        | 3,200.00     | -66.32%     |                                                                                                                                                                                                                              |                                                                                                                                      |
| (ii)                                               | जल उपभोक्ता प्रभार | 2,07,784.00     | 2,86,016.00  | 37.65%      |                                                                                                                                                                                                                              |                                                                                                                                      |

मुख्य कार्यपालिका अधिकारी  
नगर परिषद अन्त्री  
जिला ग्वालियर (म.प्र.)



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

| NAME OF ULB: NAGAR PARISHAD, ANTRI |                             |                                                                                      |              |        | NAME OF AUDITOR: Prasad Kumar Agarwal & Associates                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                       |
|------------------------------------|-----------------------------|--------------------------------------------------------------------------------------|--------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sr. no.                            | PARAMETERS                  | DESCRIPTION                                                                          |              |        | OBSERVATION IN BRIEF                                                                                                                                                                                                                                                          | SUGGESTIONS                                                                                                                                                                                                                                                           |
| (iii)                              | ढोस अणशरषु प्रबंढन ँपभोक्तु |                                                                                      |              |        |                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                       |
| (iv)                               | अन्य कर/शुल्क               | 2,31,911.45                                                                          | 4,03,849.00  | 0.00%  |                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                       |
|                                    | कुल योग                     | 4,49,195.45                                                                          | 6,93,065.00  | 74.14% |                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                       |
|                                    | महा योग                     | 6,63,608.45                                                                          | 11,61,149.00 | 54.29% |                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                       |
| 2                                  | Audit of Expenditure        | The auditor is responsible for audit of expenditure under all the schemes.           |              |        | Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.                                                                                                                      | Nagar Parishad has made adequate payment to vendes under the applicable laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff. |
| 3                                  | Audit of Book Keeping       |                                                                                      |              |        | We found that some books are not prepared by ULB. Record of Security Deposit & EMD should be Improved.                                                                                                                                                                        | All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner. Books of Security Deposit & EMD Should be Maintained as per MP/MAM                                                        |
| 4                                  | Audit of FDR                | The auditor is responsible for audit of all the books of accounts as well as stores. |              |        | We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book. Interest on FDRs should be entered on Accrual Basis. Usually excess cash kept in bank account. New FDR has been made in this year. | FDR register should be prepared Annually on Accrual Basis.                                                                                                                                                                                                            |



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

| NAME OF ULB: NAGAR PARISHAD, ANTRI                 |                                                                                                                                                   |                                                                                                                            |                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF AUDITOR: Prasad Kumar Agarwal & Associates |                                                                                                                                                   |                                                                                                                            |                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                       |
| Sr. no.                                            | PARAMETERS                                                                                                                                        | DESCRIPTION                                                                                                                | OBSERVATION IN BRIEF                                                                                                                                                                                                                                                                                    | SUGGESTIONS                                                                                                                                                                                                                                                                                                           |
| 5                                                  | Audit of Tenders/Bids                                                                                                                             | Audit of all tenders/bids invited by the ULB's.                                                                            | Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper. Tender Register should be maintained. | Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.                                                                                                                                                                                                     |
| 6                                                  | Audit of Grants & Loans                                                                                                                           | Audit of grants given by central government and its utilization are done.                                                  | Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.                                                                                          | Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share. Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis. |
| 7                                                  | Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another | Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another | During Audit we found that some grants are like Mixed Nature i.e. Capital & Revenue Nature Therefore in that cases we can't Bifurcate How much Portion Belongs to Revenue or Capital.Except That all grants use for the purpose for which grants have received.                                         | Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.                                                                                                                                                                                     |

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कला न्यायधर (न.प्र.)



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

| NAME OF ULB: NAGAR PARISHAD, ANTRI                 |                                                                                                                                                                                                                |                                                             |                  |                                                       |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF AUDITOR: Prasad Kumar Agarwal & Associates |                                                                                                                                                                                                                |                                                             |                  |                                                       |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
| Sr. no.                                            | PARAMETERS                                                                                                                                                                                                     | DESCRIPTION                                                 |                  |                                                       | OBSERVATION IN BRIEF                                                                                                                                                                                        | SUGGESTIONS                                                                                                                                                                                                                                                                                   |
|                                                    |                                                                                                                                                                                                                | Revenue Expenditure                                         | Revenue Receipts | Revenue expenditure with respect to revenue receipts  |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
| 8                                                  | any other (a) percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc. | 2,37,99,653.12                                              | 1,29,31,472.13   | 184.04%                                               | Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt. | Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure. |
|                                                    |                                                                                                                                                                                                                | Capital Expenditure                                         | Total Exp        | Capital Expenditure with respect to total expenditure |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
|                                                    | (b)Percentage of Capital Expenditure with Respect to Total Expenditure                                                                                                                                         | 92,55,779.00                                                | 3,30,55,432.12   | 28.00%                                                | Capital Expenditure are having substantial with respect to Total Expenditure made by the Nagar Parishad.                                                                                                    | Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure. |
| 9                                                  | Whether all the Temporary Advances have been fully recovered or not.                                                                                                                                           | Temporary Advances have been fully recovered timely or not. |                  |                                                       | Temporary Advances are given to staff During the year.                                                                                                                                                      | Advances Register should be Maintained properly, and recovered timely.                                                                                                                                                                                                                        |

मुख्य नगर पंचायत अधिकारी  
नगर पंचायत अंतरी  
बिलास नगरपालिका (म.प्र.)



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

| NAME OF ULB: NAGAR PARISHAD, ANTRI                 |                                                                                                                                                                                                              |                                                             |                  |                                                       |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF AUDITOR: Prasad Kumar Agarwal & Associates |                                                                                                                                                                                                              |                                                             |                  |                                                       |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
| Sr. no.                                            | PARAMETERS                                                                                                                                                                                                   | DESCRIPTION                                                 |                  |                                                       | OBSERVATION IN BRIEF                                                                                                                                                                                        | SUGGESTIONS                                                                                                                                                                                                                                                                                   |
|                                                    |                                                                                                                                                                                                              | Revenue Expenditure                                         | Revenue Receipts | Revenue expenditure with respect to revenue receipts  |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
| 8                                                  | any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other taxes etc | 2,37,99,653.12                                              | 1,29,31,472.13   | 184.04%                                               | Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt. | Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated seperately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure. |
|                                                    |                                                                                                                                                                                                              | Capital Expenditure                                         | Total Exp        | Capital Expenditure with respect to total expenditure |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                               |
|                                                    | (b)Percentage of Capital Expenditure with Respect to Total Expenditure                                                                                                                                       | 92,55,779.00                                                | 3,30,55,432.12   | 28.00%                                                | Capital Expenditure are having substantial with respect to Total Expenditure made by the Nagar Parishad.                                                                                                    | Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated seperately. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure. |
| 9                                                  | Whether all the Temporary Advances have been fully recovered or not.                                                                                                                                         | Temporary Advances have been fully recovered timely or not. |                  |                                                       | Temporary Advances are given to staff During the year.                                                                                                                                                      | Advances Register should be Maintained properly, and recovered timely.                                                                                                                                                                                                                        |

मुख्य प्रमुख अधिकारी  
नगर परिषद अन्तरी  
वित्त वित्तियर (म.प्र.)



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

| NAME OF ULB: NAGAR PARISHAD, ANTRI                 |                                                                    |                                                                            |                                                               |                                                                                                                                                                            |
|----------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NAME OF AUDITOR: Prasad Kumar Agarwal & Associates |                                                                    |                                                                            |                                                               |                                                                                                                                                                            |
| Sr. no.                                            | PARAMETERS                                                         | DESCRIPTION                                                                | OBSERVATION IN BRIEF                                          | SUGGESTIONS                                                                                                                                                                |
| 10                                                 | Whether Bank Reconciliation Statement is being regularly Prepared. | Bank Reconciliation Statement is being regularly Prepared on monthly basis | No Such Bank Reconciliation prepared by ULB on monthly basis. | We Suggest nagar parishad officials to prepared BRS on monthly basis for identifying the reasons behind the differences between cashbook balance and bank account balance. |

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percentage of revenue collection increases decreases in various heads in property tax

Annexure-1

Annexure-1

| Audit Of Revenue |                       |                |              |             | Overview in brief                                                  | Suggetions                                                             |
|------------------|-----------------------|----------------|--------------|-------------|--------------------------------------------------------------------|------------------------------------------------------------------------|
| Sr.NO            | Parameter             | description    |              |             |                                                                    |                                                                        |
|                  | Revenue Income        | Receipts in Rs |              |             |                                                                    |                                                                        |
|                  |                       | Year 2022-23   | Year 2023-24 | % of Growth |                                                                    |                                                                        |
| 1                | Property tax          | 1,64,961.00    | 2,94,886.00  | 78.76       | Collection of dues as compare to previous year is not satisfactory | ULB should taken steps to recover its previous as well as current dues |
| 2                | Samekit kar           | 48,240.00      | 1,33,328.00  | 176.38      |                                                                    |                                                                        |
| 3                | Nagariya vikas upkar  | 122.00         | 18,835.00    | 15338.52    |                                                                    |                                                                        |
| 4                | Shiksha upkar         | 1,090.00       | 21,035.00    | 1829.82     |                                                                    |                                                                        |
|                  | Total                 | 2,14,413.00    | 4,68,084.00  | 118.31      |                                                                    |                                                                        |
|                  | Non Revenue Taxes     |                |              |             |                                                                    |                                                                        |
| 1                | Building/Complex rent | 9,500.00       | 3,200.00     | (66.32)     |                                                                    |                                                                        |
| 2                | Water Charges         | 2,07,784.00    | 2,86,016.00  | 37.65       |                                                                    |                                                                        |
| 3                | Other Misc Taxes      | 2,31,911.45    | 4,03,849.00  | 74.14       |                                                                    |                                                                        |
|                  | Total                 | 4,49,195.45    | 6,93,065.00  | 54.29       |                                                                    |                                                                        |
|                  | Grant Total           | 6,63,608.45    | 11,61,149.00 | 74.98       |                                                                    |                                                                        |

Various incomes accrued but not collected are not recorded in Receipts & Payments Account and Income & Expenditure Accounts.

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Annexure-2

Receipts deposited in bank beyond two working days

| Date of Collection                                             | Date of Deposited<br>in Bank Statement | Difference in days | Reason for delay |
|----------------------------------------------------------------|----------------------------------------|--------------------|------------------|
| Generally Deposited timely except Bank Holiday or server issue |                                        |                    |                  |



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## Annexure-3

| S.no | Register                           | Whether Maintained                     | Remark                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------|------------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Stock Register                     | Maintained but not Proper              | Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year.<br><br>While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB.<br><br>Certificate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority |
| 2    | Cheque Received Register           | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 3    | Cheque Dishonored Register         | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 4    | Cheque Issued Register             | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5    | Register of advances to employees  | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 6    | Register of security deposits      | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 7    | Register of Earnest Money Deposits | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 8    | Register of retention money        | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 9    | Investment Register                | Not provided during the time of audit. | As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.                                                                                                                                                                                                                                                                                                                                                                      |
| 10   | Loan Register                      | Not provided during the time of audit. | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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#### Annexure-4

#### Status of Maintenance of various Fixes Assets Register at Municipal Council

| S.No | Type of Register                | Remark                                                                                                                                                                                                                                                                                                                                    |
|------|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Building Register               | As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location, area, details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list /register and details are prepared by ULB. |
| 2    | Roads & Street Register         | As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets, lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB                                                   |
| 3    | Drain Register                  | As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.                      |
| 4    | Public lighting system register | As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.                                   |
| 5    | Vehicle Register                | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                    |
| 6    | Office Equipment Register       | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                    |
| 7    | Furniture & Fixture Register    | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                    |
| 8    | Computer & Peripheral Register  | Not provided during the time of audit.                                                                                                                                                                                                                                                                                                    |

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