

NAGAR PARISHAD BARAVADA DISTRICT RATLAM

AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24

AUDITORS:

B S RAJPUT & COMPANY CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका - बरावदा



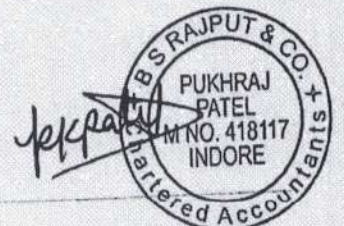


M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS
F. R.N.-020118C

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD BARAVADA DISTRICT RATLAM

- **Report on the Financial Statements**

We have audited the accompanying financial statements of NAGAR PARISHAD BARAVADA DISTRICT RATLAM ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

- **Management's Responsibility for the Financial Statements**

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

- **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

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

- **Qualified Opinion**

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

- **Basis for Qualified Opinion**

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

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• Emphasis of Matters

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

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

Our opinion is not modified in respect of these matters.

• We further report that

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





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- v. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- vi. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- vii. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 30/09/2024

UDIN: 24418117BKCEVU9286

For B S Rajput & Company
Chartered Accountants



CA Pukhraj Patel
(Partner)
MRN - 418117

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REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

AUDITOR'S:

M/S B S RAJPUT & COMPANY

URBAN LOCAL BODY:

NAGAR PARISHAD BARAVADA DISTRICT RATLAM

<u>PARAMETERS</u>	<u>DESCRIPTION</u>	<u>OBSERVATION IN BRIEF</u>	<u>SUGGESTIONS</u>
Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Utilisation certificates, Grant register, and written directives & guidelines should be maintained to verify the diversions and expenditure were done as per rules.
Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained.





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Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	Proper records of FDR/TDR should be maintained incorporating renewal and maturity records.
Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant and Loan register should be maintained and balanced regularly with its Utilization Certificate.
Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
Percentage revenue expenditure	of	2,95,58,803 / 1,67,80,305 : 176.15%	





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(Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
Percentage of Capital expenditure wrt Total expenditure.	2,00,30,290 / 4,95,89,093 : 40.39%		
Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should maintain advance register. The necessary adjustments and recoveries should be done timely for the advances.
Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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ANNEXURE '1'

REPORT ON INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

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

2. Management's Responsibility for Internal Financial Controls

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

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3. Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

4. Meaning of Internal Financial Controls Over financial Reporting.

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

- a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;



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

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

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

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

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

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

Date: 30/09/2024

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For B S Rajput & Company
Chartered Accountants

CA Pukhraj Patel
(Partner)
MRN - 418117





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Annexure '2'

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

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources such as own revenue related to taxes, user charges, rental and other income, assigned revenues & compensation and revenue grants which was recognized and entered in the books of account produced before us for verification except amount shown under the head Other Income for which ULB does not provide any explanation about its nature and source.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were not made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

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





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- 5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and it was noticed that the cashbook was not totalled and balanced during the year.

In absence of relevant vouchers we could not verify the entries in cashbook. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

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

Quarterly and monthly revenue targets were not provided by the ULB. Yearly demand was provided in form of wasooli patrak, the details regarding the same were provided at the end of this report under audit observations.

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

Water charges			
Ward No.	Date	Name	Amount
3	April 2021-March 2025	Shree Virendra Singh	6,680.00
4	April 2018- March 2025	Shree Babulal	10,260.00
5	April 2018- March 2025	Shrimati Rani bai	10,260.00
5	April 2019- March 2025	Shree Gopal	10,935.00
5	April 2011- March 2025	Shree Gopal	14,488.00
6	April 2018- March 2025	Shree Mohan lal	10,140.00

Property Tax			
Ward No.	Date	Name	Amount
1	2020-21 to 2024-25	Shree Balram	10,905.00
1	2008-09 to 2024-25	Shree Madu	13,455.00
2	1999-2000 to 2024-25	Shree Mana	15,073.00
2	2007-08 to 2024-25	Shree Bheru Singh	11,370.00
4	2021-22 to 2024-25	Shrimati Shyama bai	21,079.00
4	2023-24 to 2024-25	Shrimati Sushila	9,245.00

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Shop Rent			
Shop No.	Place of Shop	Name	Amount
2	Rajiv Gandhi Complex	Shree Toraram	2,27,686.00
3	Rajiv Gandhi Complex	Shri Kailashchandra	1,97,551.00
5	Rajiv Gandhi Complex	Shree Madanlal	1,49,492.00
6	Rajiv Gandhi Complex	Shrimati Chameli Devi	1,85,207.00
7	Rajiv Gandhi Complex	Shree Raj kumar	1,48,207.00
8	Rajiv Gandhi Complex	Shree Ashish Kumar	1,85,635.00

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

We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity or renewal.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.

All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

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

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification. The expenses were recorded in the cashbook by the ULB on the basis of their nature and classification was made in the financial statement.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

Relevant vouchers to verify the entries of the cashbook were not made available to us for verification. Hence, we cannot comment over the same. We have noticed that the liabilities related to GST, GST TDS, Royalty, Labour tax, were not deposited during the year.





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- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

During the verification of cashbook, it was noticed that the cashbook was not totalled or balanced during the year. Hence, we cannot comment over closing balance at year as per cashbook. We have given our guidance to the accountant of the ULB to rectify the issue.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.





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No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

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

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. Audit of Book Keeping

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

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

As stated in point no. 1 above, as the books of accounts related to store were not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

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

Employee advance was given in total of Rs. 19,150/-. Advance Register is not maintained, hence we cannot comment over adjustments of these advances. In absence of specific information about opening advance balances, we cannot comment year end balances reflecting in financial statements. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's
Bank Reconciliation is prepared by the ULB and annexed with the financial statement attached with this report.

As explained by the ULB some bank accounts were already closed in earlier years are still reflecting in financial statements. Hence in absence of bank statement these bank accounts were closed during the year through municipal fund as follows:

Bank Name	Bank Account No.
CBI	7334
CBI	0865
CBI	1182
CBI	0979
Jana Small Finance bank	7537





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- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. Grant registers were not made available to us for verification. Details of grants as per accounting records are produced below at the point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO. Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds. ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. Fixed deposit and term deposit registers were not provided for verification instead acknowledgments were made available. The opening balance sheet does not contain complete information of all the FDR held by the ULB at year end. It was noticed that except for CBI FDR 7784 & JSK FDR 4615, all other FD's were created during current year through municipal fund to bring the investment value accurately and to account for FD's held during the year. The details of FD's matured during the year and FD's held at year end are as follows:

BANK NAME	FDR NO.	CURRENT VALUE	ROI	MATURITY DATE
FDR AU	4889/2	15,20,841.00	7.50%	Details not provided
FDR AU	8478/2	14,14,380.00	7.50%	Details not provided
FDR CBI	0751	43,58,923.00	8.20%	13/05/2025
FDR CBI	0979	1,65,025.00	9.25%	02/09/2025
FDR CBI	2204	25,09,246.00	-	27/02/2025
FDR CBI	6937	5,39,485.00	6.60%	19/08/2025
FDR CBI	7784	3,16,923.00	9.00%	29/05/2025
FDR CBI	8100	70,61,670.00	6.60%	27/03/2025





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FDR CBI	8103	53,47,375.00	6.60%	02/11/2025
FDR ICICI	4778	7,06,612.29	-	Details not provided
FDR JSK	0057	17,62,250.00	7.25%	24/06/2025
FDR JSK	3932	39,92,943.00	5%	04/03/2025
FDR JSK	4615	89,42,911.00	6%	24/04/2025
FDR JSK	6851	45,51,312.00	4.50%	19/03/2025
FDR ICICI	4975	4,00,000.00	-	29/02/2024
FDR ICICI	4902	20,00,000.00	-	29/02/2024
FDR ICICI	4939	5,00,000.00	-	29/02/2024

FDR with ICICI Bank 4975, 4902 & 4939 were created and matured during the year through municipal fund.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

Physical copy as maintained by the ULB were furnished for verification. However the register of FDR was not produced before us hence we cannot comment over renewals are timely done.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
~~Interest earned on FDR/TDR was not recorded in cashbook. The interest is recorded~~
on maturity or renewals of such FDR/TDR.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we can comment on procedures of tenders / bids.

- 2) He shall check whether competitive tendering procedures are followed for all bids.





M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS
F. R.N.-020118C

No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.

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

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

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

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

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Grant Register was not made available by the ULB for verification, instead grant summary provided, where utilisation was shown out of consolidated grant balance. The grants given by central and state government and their utilisation accounting records are provided below:





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CHARTERED ACCOUNTANTS

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Grants	Opening Balance	Received	Utilized	Closing Balance
15th Finance	-	30,85,556.00	-	30,85,556.00
State Finance Grant	-	32,48,000.00	-	32,48,000.00
Road Development	-	13,82,983.00	-	13,82,983.00
Mulbhoot	-	20,33,797.00	-	20,33,797.00
Kayakalp	-	19,00,000.00	-	19,00,000.00
CM adhoarachna	-	23,46,965.00	-	23,46,965.00
SDRF	-	12,08,000.00	-	12,08,000.00
Cons. Central Grant	3,34,58,791.60	-	1,26,66,837.00	2,07,91,954.60
Cons. State Grant	4,89,20,234.74	-	2,07,33,693.00	2,81,86,541.74
Other Grant	31,01,501.00	-	-	31,01,501.00
Total	8,54,80,527.34	1,52,05,301.00	3,34,00,530.00	6,72,85,298.34

The Closing balances in the previous year balance sheet was not bifurcated as per grant balances instead consolidated grant heads were provided. Hence, the current year closing balance could not be commented upon.

- 2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

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Details of repayment of loan from HUDCO were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	2,09,163.00	2,92,000.00	5,01,163.00
Quarter-2	2,02,138.00	2,92,000.00	4,94,138.00
Quarter-3	1,92,987.00	2,92,000.00	4,84,987.00
Quarter-4	1,86,057.00	2,92,000.00	4,78,057.00

It was noticed that the closing balance of loan as per financial statement and as per Loan statement are in variation due to opening balance mismatch in opening balance sheet.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
In absence of grant register and utilisation certificates we cannot comment over diversion of funds from capital receipts to revenue expenditures.

Date: 30/09/2024

For B S Rajput & Company
Chartered Accountants



CA Pukhraj Patel
(Partner)
MRN - 418117

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M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS
F. R.N.-020118C

Other observations: Own Revenue demand and collection

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2024 a sum of Rs 47.11 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Revenue recovery status

(Amount in Lakhs)

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total unrecovered amount
Sampatti Kar	2.43	0.58	1.85	3.06	2.11	0.95	2.69	2.79
Samekit Kar	6.31	1.89	4.42	3.31	0.84	2.47	2.73	6.89
Nagar Vikas Upkar	0.47	0.18	0.29	0.77	0.48	0.29	0.66	0.58
Siksha Upkar	0.48	0.18	0.30	0.61	0.32	0.29	0.50	0.59
Shop Rent	12.19	0.48	11.71	4.09	0.67	3.42	1.15	15.13
Water Tax	12.56	4.07	8.49	15.83	7.89	7.94	11.96	16.43
Swacchta Shulk	2.63	0.64	1.99	2.81	0.10	2.71	0.74	4.69
Total	37.06	8.02	29.05	30.47	12.41	18.06	20.43	47.11
Total Un-Recovered amount								47.11

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. Current year total collection are in variation with accounting records.

Date: 30/09/2024

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नगर परिषद, बडावटो

For B S Rajput & Company
Chartered Accountants

CA Pukhraj Patel
(Partner)
MRN - 418117



Name of ULB
Name of Auditor

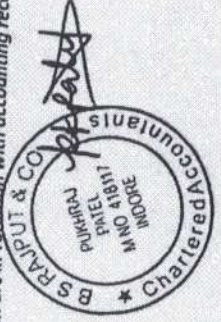
Nagar Parishad Baravada
B S Rajput & Company

B S Rajput & Company				Annexure C Amt In Lakhs									
Name of Auditor		Parameters		Description		% of growth		Observation In brief				Suggestions	
S.no.		Audit of Revenue		Receipt in (Rs.)									
		Rajaswa Kar wasooli		2022-23 2023-24									
1		Sampatti Kar		1.74 2.69		54.74		Collection % w.r.t. total dues is 49.06% which is Below Average		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
2		Samekit Kar		2.69 2.73		1.15		Collection % w.r.t. total dues is 28.35% which is Not upto the mark		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
3		Nagar Vikas Upkar		0.66 0.66		-0.09		Collection % w.r.t. total dues is 53.34% which is Average		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
4		Siksha Upkar		0.52 0.50		-4.25		Collection % w.r.t. total dues is 45.72% which is Below Average		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
		Total		5.62 6.58									
		Gair-Rajaswa wasooli											
5		Shop Rent		1.89 1.15		-38.99		Collection % w.r.t. total dues is 7.06% which is Not upto the mark		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
6		Water Tax		10.89 11.96		9.79		Collection % w.r.t. total dues is 42.13% which is Below Average		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
7		Swacchta Shulk		1.81 0.74		-59.01		Collection % w.r.t. total dues is 13.65% which is Not upto the mark		Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.	
		Total		14.59 13.85									
		Grand Total		20.20 20.43									

Annexure C
Amt in Lakhs

The above recovery figures are taken from wasooli patrak provided by the Revenue deaprtment of the Parishad. Current year total collection are in vigation with accounting records.

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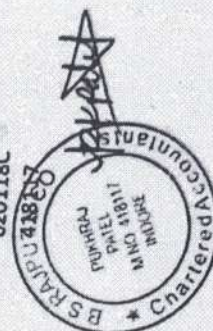


Income & Expenditure Information

Income & Expenditure Information				
S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Ujjain	Ratlam	Baravada	Parishad

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
7,74,685.00	-	22,89,093.00	6,93,724.00	1,07,29,555.00	2,36,65,767.12	22,93,248.00
**Property tax includes samekit kar, education cess & development cess also						
Capital receipts						
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants			Total Receipts
13	14	15	16			17
-	30,85,556.00	32,48,000.00	88,71,745.00			5,56,51,373.12
Revenue Expenditure						
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure
18	19	20	21	22	23	24
1,40,55,764.00	11,86,187.00	1,27,67,398.00	7,93,296.23	7,56,158.00	2,92,000.00	2,00,30,290.00
						25
						4,98,81,093.23

B S Rajput & Company
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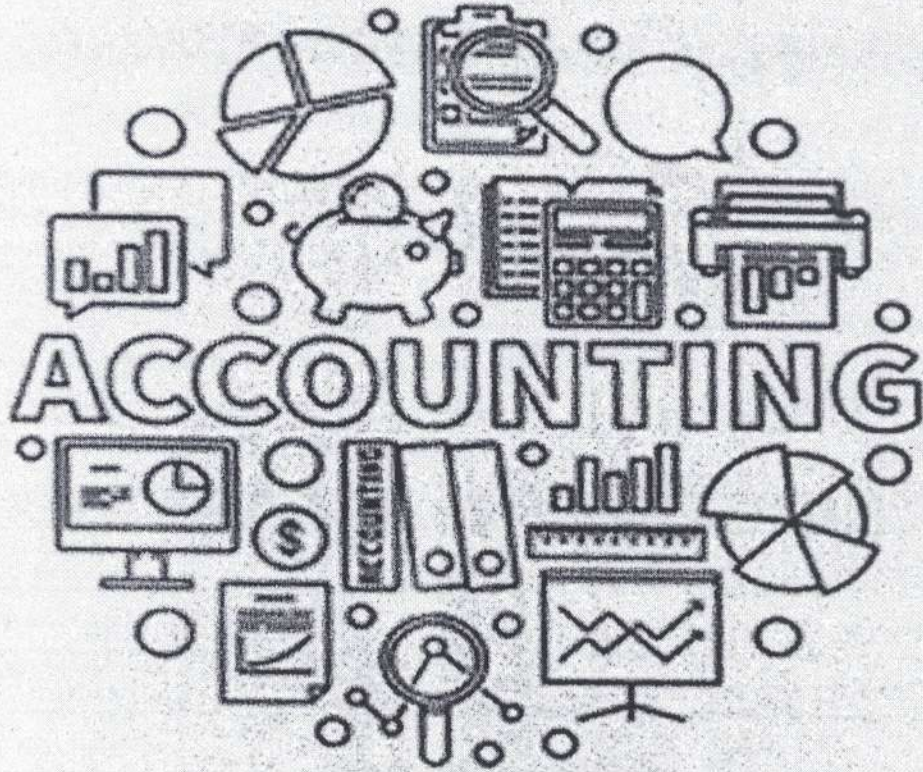
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नगर परिषद, बड़ावदा

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-24

NAGAR PARISHAD BARAVADA DISTRICT
RATLAM



FINANCIAL STATEMENTS:

- BALANCE SHEET
- INCOME & EXPENDITURE STATEMENT
- BRS
- CASH FLOW STATEMENT
- NOTES TO ACCOUNTS

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

HEAD OF ACCOUNT		SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	INCOME			
	Tax Revenue	IE - 1	7,74,685.00	19,08,383.00
	Assigned Revenues And Compensation	IE - 2	1,07,29,555.00	-
	Rental Income From Municipal Properties	IE - 3	6,93,724.00	4,95,047.00
	Fees And User Charges	IE - 4	22,89,093.00	3,12,195.00
	Sales And Hire Charges	IE - 5	2,12,848.00	-
	Revenue Grants, Contibution And Subsidies	IE - 6	2,36,65,767.12	1,56,89,283.00
	Income From Investments	IE - 7	6,87,222.00	89,474.00
	Interest Earned	IE - 8	13,40,084.00	9,68,201.00
	Other Income	IE - 9	53,094.00	3,77,632.00
TOTAL - INCOME			4,04,46,072.12	1,98,40,215.00
B	EXPENDITURE			
	Establishment Expenses	IE - 10	1,40,55,764.00	1,16,63,935.00
	Administrative Expenses	IE - 11	11,86,187.00	19,22,840.00
	Operations And Maintainance	IE - 12	1,27,67,398.00	69,29,085.00
	Interest And Finance Charges	IE - 13	7,93,296.23	5,635.21
	Programme Expenses	IE - 14	7,56,158.00	6,43,136.00
	Revenue Grants, Contribution And Subsidies	IE - 15	-	-
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		-	28,495.00
TOTAL - EXPENDITURE			92,10,922.12	75,85,422.91
Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)			3,87,69,725.35	2,87,78,549.12
			16,76,346.77	(89,38,334.12)
Add: Prior Period Items (Net)		IE - 18		(99,615.15)
Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)			16,76,346.77	(88,38,718.97)
Less: Transfer to Reserve Funds			-	-
Net Balance being surplus / deficit carried over to Municipal Fund (E-F)			16,76,346.77	(88,38,718.97)

NAGAR PARISHAD BARAVADA
Chief Municipal Officer

Accounts Officer

For B S Rajput & Company
Chartered Accountants
CA Pukhraj Patel
MRN 418117
UDIN 24418117BKCEVUS286



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नगर परिषद, बडावडा

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

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	Property Tax	6,36,683.00	4,29,546.00
1100101	Property Tax	3,06,083.00	
1100135	Samekit kar	3,30,600.00	
1100200	Water Tax (Incl. Fees & Charge)	-	11,01,680.00
1100200	Water Tax (Incl. Fees & Charge)	-	1,75,460.00
1100300	Sewerage Tax		
1100400	Conservancy Tax		
1100500	Lighting Tax	60,744.00	49,299.00
1100600	Education Tax		
1100601	Education Cess	60,744.00	
1100700	Vehicle Tax	-	
1100800	Tax On Animals	-	
1101000	Professional Tax	-	
1101100	Advertisement Tax	-	
1101101	Land Hoardings	-	
1101109	On Others	-	
1101300	Export Tax	-	
1105100	Octroi & Toll		
1108000	Other Taxes (City Development Tax)	77,258.00	1,52,398.00
1109000	Tax Recovery	-	0.00
1109011	Other Taxes	-	
	Total Refund and remission of tax revenues.	7,74,685.00	19,08,383.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	Duties & Taxes Collected by Others	6,76,961.00	
1201011	Stamp Duty on Transfer of Properties	6,76,961.00	
1202000	Compensation in lieu of Taxes & Duties	1,00,52,594.00	
1202001	Compensation in lieu of Octroi	97,46,594.00	
1202032	Compensation in Samekit Anudan	3,06,000.00	
1202021	Compensation in lieu of Passenger	-	
	Total assigned revenues & Compensation	1,07,29,555.00	0.00

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नगर परिषद, बडावदा



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

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	Rent From Civic Amenities	6,93,724.00	4,95,047.00
1301000	Consolidated Rent From civic amenities 4,09,324.00		
1301001	Rent From Markets 1,11,900.00		
1301005	Other Rents 36,000.00		
1301005	Shop Premium -		
1301011	Mutation fee 1,36,500.00		
1301016	Canteen rent -		
1303000	Rent Guest Houses		
1303001	Guest Houses -		
1304000	Rent from Lease of Lands		0.00
1304001	Consolidated Rent from Lease of Lands -		
1308000	Other Rents		0.00
1308002	Other -		
1309000	Remission & Refund-Rent		0.00
1309004	Remission & Refund-Rent-Lease Of Land -		
	Sub-Total	6,93,724.00	4,95,047.00
1309000	Less : Rent Remissions and Refund	0.00	0.00
	Sub-Total	6,93,724.00	4,95,047.00
	Total Rental Income From Municipal Properties	6,93,724.00	4,95,047.00

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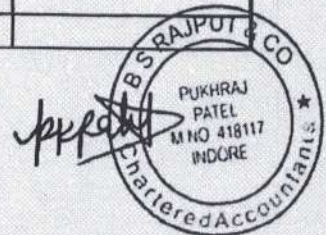


NAGAR PARISHAD BADAWADA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	Empanelment & Registration Charges	-	
1401100	Licensing Fees	12,000.00	1,16,120.00
1401123	Licensing fees-Flour Mill	-	
1401106	Licensing fees-Casual Vendors	-	
1401126	Licensing fees-Others	12,000.00	
1401200	Fees for Grant Of Permit	-	
1401201	Fees from sanction of Building plans	-	
1401203	Anugyan Shulk	-	
1401300	Fees for Certificate or Extract	656.00	913.00
1401301	Fees from copies of plan	656.00	
1401309	Fee-Copy of Certificate/extract		
1401311	Marriage registration	-	
1401312	Fees others	-	
1401400	Development Charges	83,308.00	69,162.00
1401401	Development Charges	83,308.00	
1401500	Regularisation Fees	-	
1401502	Regularization Fees-Agreement	-	
1401503	Regularization Fees-Building construction	-	
1401505	Regularization Fees-Others	-	
1402000	Consolidated Penalties And fees	30,064.00	
1402001	Water Tax	-	
1402003	Rent	-	
1402004	Other	30,064.00	
1404000	Others Fees	1,74,855.00	31,875.00
1404001	Advertisement Fees	5,000.00	
1404007	Fee warrant	-	
1404008	Connection charges-Drain	-	
1404012	Road cutting charges	2,500.00	
1404013	Fee application	11,825.00	
1404014	Fee Misc.	1,55,470.00	
1404017	Connection charges-water supply	-	
1404019	Disconnection charges-Meter	-	
1404022	Fee RTI	60.00	
1404025	Other Fee	-	

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

1405000	User Charges		19,88,210.00	94,125.00
1405002	User Septic Tank Cleaning Charges	24,000.00		
1405004	User Charges-Funeral Van (Hearse)			
1405008	User Charges-Water Supply	16,47,910.00		
1405009	User Charges for Supply of Water By Tankers	35,700.00		
1405010	User Charges-SWM	2,80,600.00		
1405020	User Charges-Sewarage System			
1405023	Cleanliness charges			
1405024	User Charges-Crematorium/Burial			
1406000	Entry Fees		-	0.00
1406002	Entry Fees		-	
1407000	Consolidated Service Admin Charges		-	
1407004	Service Charges		-	
1408000	Consolidated Others Charges		-	
	Sub-Total		22,89,093.00	3,12,195.00
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		22,89,093.00	3,12,195.00



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नगर परिषद, बडावदा

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

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	Sale of Products		
1501001	Sale of garbage, compost & other	-	0.00
1501100	Sale of Forms & Publications		
1501101	Sale of tenders papers	2,12,848.00	
1501102	Sale of ration card & other forms		
1501200	Sale of stores & scrap	-	0.00
1501201	Obsolete Stores	-	
1503000	Sale of others		
1504000	Hire Charges for Vehicles	-	-
1504100	Hire Charges for Equipments	-	0.00
	Total Income from sale & hire charges	2,12,848.00	-

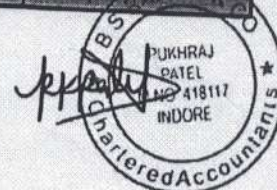
Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	Revenue Grants		
1601011	Central Government	51,24,535.00	1,56,89,283.00
1601001	State Government	93,30,310.00	
1601091	Revenue Grant- Dep.	92,10,922.12	
1602000	Re- imbursement of expenses	2,36,65,767.12	
1602001	State Government	-	-
1603000	Contribution towards Scheme		
1603001	State Government	-	
	Total Revenue Grants , Contributions & Subsidies	2,36,65,767.12	1,56,89,283.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	Interest on Investments & Accured Interest		
1701001	Fixed Deposit	6,87,222.00	89,474.00
1702000	Dividend		
1703000	Income from projects taken up on commercial basis		-
1704000	Profit in sale of Investments		-
1708000	Others		-
1708001	Gain from Exchange Fluctuations		-
	Total Income from Investments-General Fund	6,87,222.00	89,474.00

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Amt In INR

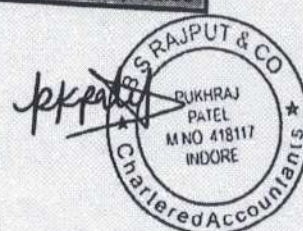
Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	Interest from Bank Account	13,40,084.00	9,68,201.00
1711001	Consolidated Interest from Bank Accounts	13,40,084.00	
1712000	Interest on Loans and advances to employees		
1713000	Interest on Loans to others		-
1718000	Other Interest		0.00
1718001	Interest from other Receivables		
	Total Interest Earned	13,40,084.00	9,68,201.00

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	Consolidated Deposits Forfeited		-
1801100	Consolidated Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit On Disposal of Fixed Assest	-	-
1804000	Recovery from Employees		-
1805000	Unclaimed Refund / Liabilities		-
1805001	Lapsed /stale cheque	-	-
1806000	Excess Provisions Written Back		-
1806021	Advertisement Tax	-	-
1808000	Miscellaneous Income		3,77,632.00
1808001	Penalty On Contractors		
1808090	Miscellaneous Income		
1850000	Unclaimed Refund payable/liabilities written back	53,094.00	-
1853000	Maaf Rasav ki Vasuli		
1854001	Other Income	53,094.00	
	Total Other Income	53,094.00	3,77,632.00

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Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	Consolidated Salaries Wages Bouns	90,15,594.00	1,04,09,742.00
2101011	Salaries & Allowances 43,69,709.00		
2101021	Wages 46,45,885.00		
2102000	Benefits and Allowances	40,90,734.00	1,77,140.00
2102002	Remuneration & Fees Councillors 5,64,140.00		
2102004	Arrears 1,60,405.00		
2102007	Dearness Allowance 33,31,266.00		
2102008	HRA 32,118.00		
2102009	Vehicle Allowance 2,805.00		
2103000	Pension	5,62,105.00	7,70,227.00
2103001	Pension/family pension contribution 5,62,105.00		
2104000	Other Terminal & Retirement Benefits	3,87,331.00	3,06,826.00
2104011	Leave Encashment 1,93,648.00		
2104021	Employers Contribution to Provident Fund 1,93,683.00		
Total Establishment Expenses		1,40,55,764.00	1,16,63,935.00

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Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	Rent, Rates and Taxes	-	99,000.00
2201001	Rent expenses-Office building		
2201002	Rent expenses-Others		
2201100	Office Maintenance	4,155.00	1,33,977.00
2201101	Electricity Expense	4,155.00	
2201102	Security Expense		
2201200	Communication Expenses	44,250.00	30,745.00
2201201	Telephone Expenses		
2201211	Web, Internet	44,250.00	
2201221	Postage Expenses		
2202000	Books & Periodicals	12,396.00	37,043.00
2202001	Printing Expenses		
2202002	Newspapers	5,311.00	
2202003	Books	7,085.00	
2202100	Printing & Stationary	1,33,186.00	63,386.00
2202101	Printing Expenses	93,918.00	
2202102	Stationery	38,568.00	
2202103	Computer stationary & Consumables	700.00	
2203000	Travelling & Conveyance	-	
2203005	Travelling & Conveyance		
2204000	Insurance	-	
2204002	Vehicles		
2205000	Audit Fees	76,300.00	
2205000	Consolidated Audit Fees	76,300.00	
2205001	Local Fund Examiner		
2205003	Statutory Audit		

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2205100	Legal Expenses			
2205101	Legal Fee		-	3,000.00
2205200	Professional and other Fees		2,76,660.00	69,080.00
2205200	Consolidated Professional and Other Fees	53,500.00		
2205221	Consultancy fees, charges	1,41,000.00		
2205222	DPR	82,160.00		
2206000	Advertisement and Publicity		5,07,249.00	7,69,772.00
2206001	Advertisement expenses	3,04,974.00		
2206032	National Festival Celebration Expense	1,65,675.00		
2206036	Prize & Felicitation Function Exp.	36,600.00		
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		1,31,991.00	7,16,837.00
2208001	Expenses for Meeting Of Corporation	2,525.00		
2208003	Photo Graphy & Vidio Cd	1,21,720.00		
2208006	Mayor & Councillor Training Expenses	7,746.00		
Total Administrative Expenses			11,86,187.00	19,22,840.00

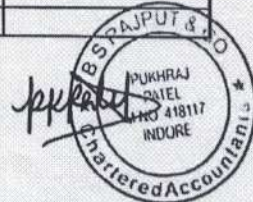


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Schedule IE-12 : Operations & Maintenance			
Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	Power & Fuel	22,66,190.00	21,05,205.00
2301001	Water works 1,96,803.00		
2301002	Street Lighting 18,843.00		
2.3E+09	Bulk Purchase of Power-Electricity 12,69,627.00		
2.3E+09	Bulk Purchase of Power- Fuel 7,80,917.00		
2302000	Bulk Purchases	27,40,954.00	11,86,391.00
2302002	Bulk Purchases-Water Ways 4,41,409.00		
2302003	Bulk Purchases-Water 45,141.00		
2302020	Bulk Purchase - Sanitation/Conservancy Mat 13,38,235.00		
2302040	Bulk Purchase-Engineering Store 5,67,571.00		
2302041	Bulk Purchase-Electrical Store 1,43,775.00		
2302070	Bulk Purchase of-Others 2,04,823.00		
2303000	Consumption of Stores		
2304000	Hire Charges	13,62,934.00	5,13,500.00
2304001	Hire Charges Of Machines 5,33,485.00		
2304002	Hire Charges Of Vehicles 3,74,768.00		
2304004	Tent 4,54,681.00		
2305000	Repairs & Maintenance - Infrastructure Assets	35,11,701.00	19,71,095.00
2305001	R & M-Concrete Road 49,000.00		
2305003	R & M-Other road 12,67,693.00		
2305012	R & M-Open drain 96,142.00		
2305021	R & M-Water ways 20,23,520.00		
2305023	R & M-Open well 3,000.00		
2305027	R & M-Water Dist pipeline 72,346.00		
2305100	Repairs & Maintenance - Civic Amenities	3,80,309.00	2,10,812.00
2305101	Parks, Nurseries & Gardens 19,000.00		
2305102	Lakes & Ponds 1,46,000.00		
2305106	Painting Work 2,15,309.00		
2305200	Repairs & Maintenance - Building	3,36,571.00	33,800.00
2305201	Office Buildings(R&M) 71,097.00		
2305203	Market Building 33,716.00		
2305221	R & M-Building-Temple 1,79,828.00		
235289	R&M Other Structure 51,930.00		

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Amt In INR

2305300	Repairs & Maintenance - Vehicles		2,93,043.00	2,90,314.00
2305309	R & M Tractor	48,098.00		
2305390	R & M Vehicle	2,44,945.00		
2305400	R & M-Furniture		66,570.00	
2305403	R & M Almirah	300.00		
2305409	R & M Other Furniture	66,270.00		
2305500	Repairs & Maintenance - Office Equipments		42,450.00	
2305502	R & M Computer	15,040.00		
2305504	R & M Photo-Copiers	23,900.00		
2305506	R & M Water Coolers	3,510.00		
2305600	Repairs & Maintenance - Electrical Appliances		49,600.00	5,547.00
2305609	R & M-Others Electrical Appliance	49,600.00		
2305700	Repairs & Maintenance - Plant & Machinery		1,89,850.00	4,200.00
235760	R&M Motor Pump	1,89,850.00		
2305900	Repairs & Maintenance - Others		-	6,08,221.00
2308000	Other Operating & Maintenance Expenses		15,27,226.00	
2308003	Garbage & Clearance Expenses	14,88,800.00		
2308082	O & M-Others	38,426.00		
Total Operations & Maintenance			1,27,67,398.00	69,29,085.00



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Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	Interest on Loans From Central Govt.	-	-
2402000	Interest on Loans From State Govt.	-	-
2403000	Interest on Loans From Govt.Bodies & Associations	-	-
2404000	Interest on Loans From International Agencies	-	-
2405000	Interest on Loans From Banks & other Financial Institutions	7,90,345.00	-
2405002	Loan from HUDCO	7,90,345.00	-
2405001	Interest on Employee Retirement Benefits	-	-
2406000	Other Interest	-	-
2407000	Bank Charges	2,951.23	5,635.21
2407001	Bank Charges	2,951.23	-
2408000	Other Finance Charges	-	-
	Total Interest & Finance Charges	7,93,296.23	5,635.21

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

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	Election Expenses	34,090.00	6,43,136.00
2501000	Consolidated Election Expenses	34,090.00	
2502000	Own Programs	7,22,068.00	
2502001	Consolidated Own Programs	7,22,068.00	
2503000	Share in Programs of others	-	-
	Total Programme Expenses	7,56,158.00	6,43,136.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	Grants [specify details]	-	-
2601001	Revenue grants given	-	-
2602000	Contributions [specify details]	-	-
2603000	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies		

Schedule IE-16 : Provisions & Write off

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

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Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	28,495.00
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses	-	28,495.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
18510	Prior Period - Taxes		-
18540	Other Income		(99,615.15)
	Sub Total Income (a)		(99,615.15)
2808000	Prior Period-Other Expense		-
2808011	Prior Period- Rent, Rates and Taxes	-	-
2808039	Prior Period-Other O&M Expense	-	-
2808048	Prior Period-Bank Charges	-	-
	Sud Total Expense (b)		(99,615.15)
	Total Prior Period Items (a-b)		



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BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	26,16,08,726.32	22,62,88,124.65
	Earmarked Funds	B-2	33,85,680.00	33,85,680.00
	Reserves	B-3	6,98,96,964.88	6,01,62,202.00
	Total Reserves and Surplus		33,48,91,371.20	28,98,36,006.65
A-2	Grants, Contributions for Specific Purpose	B-4	6,69,85,298.34	8,54,80,527.34
A3	Loans			
	Secured Loans	B-5	56,02,146.00	67,70,146.00
	Unsecured Loans	B-6	-	-
	Total Loans		56,02,146.00	67,70,146.00
	TOTAL SOURCES OF FUNDS (A1-A3)		40,74,78,815.54	38,20,86,679.99
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		11,82,25,815.41	9,92,80,130.41
	Less : Accumulated Depreciation		8,45,93,829.32	7,53,82,907.20
	Net Block		3,36,31,986.09	2,38,97,223.21
	Capital Work in Progress		25,64,93,560.00	25,54,08,955.00
	Total Fixed Assets		29,01,25,546.09	27,93,06,178.21
B2	Investments			
	Investments-General Fund	B-12	4,31,89,896.29	59,24,824.00
	Investments-other Fund	B-13	-	37,29,975.00
	Add :-Accrued Interest			
	Total Investment		4,31,89,896.29	96,54,799.00
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,99,25,671.00	1,89,70,696.00
	Gross Amount outstanding			
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	5,21,29,285.51	7,03,54,266.13
	Loans , advances and deposits	B-18	26,16,146.00	25,96,996.00
	Total Current Assets		7,46,71,102.51	9,19,21,958.13
B4	Current Liabilities and Provisions			
	Deposits received	B-7	10,03,142.00	2,97,298.00
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	10,77,547.00	51,917.00
	Provisions	B-10	59,038.35	59,038.35
	Total Current Liabilities		21,39,727.35	4,08,253.35
B5	Net Current Assets (B3-B4)		7,25,31,375.16	9,15,13,704.78
C	Other Assets.	B-19	16,31,998.00	16,11,998.00
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		40,74,78,815.54	38,20,86,679.99

NAGAR PARISHAD BARAVADA
Chief Municipal Officer

Accounts Officer

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For B S Rajput & Company
Chartered Accountants

CA Pukhraj Patel
MRN 418117
UDIN 24418117BKCEVU9286



Amt. in lakhs

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

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		22,62,88,124.65	-	22,62,88,124.65
Addition during the year		-	16,76,346.77	16,76,346.77
Surplus for the year		3,36,44,254.90	-	3,36,44,254.90
Transfers		-	-	-
Total (Rs.)	-	3,36,44,254.90	16,76,346.77	3,53,20,601.67
Deductions during the year		-	-	-
Deficit for the year		-	-	-
Transfers- Urban & Poor settlement		-	-	-
Transfers- other		-	-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year	-	25,99,32,379.55	16,76,346.77	26,16,08,726.32

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	33,85,680.00	-	-	33,85,680.00
(b) Additions to the Special Fund				
Grant Received from Govt.	-	-	-	-
* Transfer From Municipal Fund	-	-	-	-
* Interest / Dividend earned on Special Fund Investments	-	-	-	-
* Profit on Disposal of Special Fund Investments	-	-	-	-
* Appreciation in Value of Special Fund Investments	-	-	-	-
* Other addition (Specify nature)	-	-	-	-
Total (b)	33,85,680.00	0.00	0.00	33,85,680.00
(c) Payments out of Funds				
(I) Capital Expenditure on				
* Fixed Assets	-	-	-	-
(II) Revenue Expenditure on				
* Salary, Wages and allowances etc.	-	-	-	-
* Rent Other administrative charges	-	-	-	-
(III) Other				
* Loss on Disposal of Special Fund Investments	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-
Transfer to Municipal fund	-	-	-	0.00
ADVANCE FOR EXPENSES (D)	-	-	-	33,85,680.00
Net Balance at the year end (a+b)-(c+d)	33,85,680.00	-	-	-

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

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	6,01,62,202.00	1,89,45,685.00	92,10,922.12	6,98,96,964.88
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	6,01,62,202.00	1,89,45,685.00	92,10,922.12	6,98,96,964.88

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

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	3,34,58,791.60	5,20,21,735.74	-	8,54,80,527.34
(b) Additions to the Grants*				
* Grant received during the year	30,85,556.00	1,21,19,745.00	-	1,52,05,301.00
* Transfer from Municipal Fund	-	-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments	-	-	-	-
* Appreciation in Value of Special Fund	-	-	-	-
* Other addition (Specify nature)	-	-	-	-
Total (b)	30,85,556.00	1,21,19,745.00	-	1,52,05,301.00
Total (a+b)	3,65,44,347.60	6,41,41,480.74	-	10,06,85,828.34
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	75,42,302.00	1,14,03,383.00	-	1,89,45,685.00
* others	-	-	-	-
[II] Revenue Expenditure on				
* Salary , Wages and allowances etc.	-	-	-	-
* Rent Other administrative charges	-	-	-	-
* others	51,24,535.00	93,30,310.00	-	1,44,54,845.00
[III] Other				
* Loss on Disposal of Special Fund Investments	-	-	-	-
* Diminution in Value of Special Fund	-	-	-	-
* Transfer to Municipal Fund	3,00,000.00	-	-	3,00,000.00
Total (c)	1,29,66,837.00	2,07,33,693.00	-	3,37,00,530.00
Net Balance at the year end (a+b)-(c)	2,35,77,510.60	4,34,07,787.74	-	6,69,85,298.34

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

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

Particulars	Consolidated grant From Central Government	15th Finance Commission	TOTAL
(a) Opening Balance	3,34,58,791.60		3,34,58,791.60
(b) Additions to the Grants*			
• Grant received during the year	-	30,85,556.00	30,85,556.00
• Interest / Dividend earned on Grant Investments	-		
• Profit on Disposal of Special Fund Investments			
• Appreciation in Value of Special Fund Investments			
• Other addition (Specify nature)			
Total (b)	-	30,85,556.00	30,85,556.00
Total (a+b)	3,34,58,791.60	30,85,556.00	3,65,44,347.60
(c) Payments out of Funds			
[i] Capital Expenditure on			
• Fixed Assets	75,42,302.00	-	75,42,302.00
• others			
[ii] Revenue Expenditure on			
• Salary , Wages and allowances etc.			
• Rent Other administrative charges	51,24,535.00	-	51,24,535.00
• others			
[iii] Other			
• Loss on Disposal of Special Fund Investments			
• Diminution in Value of Special Fund Investments			
• Transfer to Municipal Fund & grant refund (PMAY)	3,00,000.00		3,00,000.00
Total (c)	1,29,66,837.00	-	1,29,66,837.00
Net Balance at the year end (a+b)-(c)	2,04,91,954.60	30,85,556.00	2,35,77,510.60

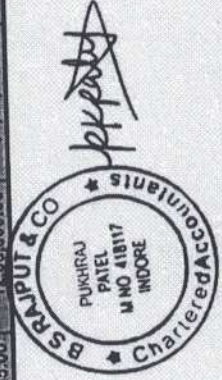


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Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grant For Road Development	Consolidated Grant From state govt.	Grant - Mulboot	Kayakalp	CM urban Infra Development	SDRF	Other Grant	TOTAL
(a) Opening Balance	-	-	4,89,20,234.74	-	-	-	-	31,01,501.00	5,20,21,735.74
(b) Additions to the Grants*	32,48,000.00	13,82,983.00	-	20,33,797.00	19,00,000.00	23,46,965.00	12,08,000.00	-	1,21,19,745.00
*Grant received during the year	-	-	-	-	-	-	-	-	-
*Transfer From Municipal Fund	-	-	-	-	-	-	-	-	-
* Interest / Dividend earned on Grant Investments	-	-	-	-	-	-	-	-	-
* Profit on Disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-
* Appreciation in Value of Special Fund Investments	-	-	-	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-	-	-	-
Total (b)	32,48,000.00	13,82,983.00	-	20,33,797.00	19,00,000.00	23,46,965.00	12,08,000.00	-	1,21,19,745.00
Total (a+b)	32,48,000.00	13,82,983.00	4,89,20,234.74	20,33,797.00	19,00,000.00	23,46,965.00	12,08,000.00	31,01,501.00	6,10,39,979.74
(c) Payments out of Funds	-	-	1,14,03,383.00	-	-	-	-	-	1,14,03,383.00
(i) Capital Expenditure on	-	-	-	-	-	-	-	-	-
* Fixed Assets	-	-	-	-	-	-	-	-	-
* others	-	-	-	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-	-	-	-
* Salary , Wages and allowances etc.	-	-	-	-	-	-	-	-	-
* Rent Other administrative charges	-	-	-	-	-	-	-	-	-
* others	-	-	-	-	-	-	-	-	-
(iii) Other	-	-	-	-	-	-	-	-	-
* Loss on Disposal of Special Fund Investments	-	-	-	-	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-	-	-	-	-
* Transfer to Municipal Fund	-	-	93,30,310.00	-	-	-	-	-	93,30,310.00
Total (c)	-	-	2,07,33,693.00	-	-	-	-	-	2,07,33,693.00
Net Balance at the year end (a+b)-(c)	32,48,000.00	13,82,983.00	2,81,86,541.74	20,33,797.00	19,00,000.00	23,46,965.00	12,08,000.00	31,01,501.00	4,03,06,286.74



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Amt in INR

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	56,02,146.00	67,70,146.00
3305000	Loans From banks & other FI	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	56,02,146.00	67,70,146.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	9,80,820.00	2,74,976.00
3402000	From Revenues	-	-
3408000	From others	22,322.00	22,322.00
	Total Unsecured Loans	10,03,142.00	2,97,298.00

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Amt in INR

Schedule B-8 : Deposits Works

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

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	Creditors	750.00	750.00
3501100	Employee Liabilities	25,066.00	24,586.00
3501101	Salary, Wages and Bonus	-	0.00
3501031	Group Insurance	480.00	
3501110	Employee Liability Other	24,586.00	
3501107	Centralised Pension Fund & PF	-	-
3501300	Outstanding Liabilities	10,51,731.00	26,581.00
3502000	Recoveries Payable	29,581.00	
3502000	Recoveries Payable Cons.	27,669.00	
3502003	GPF	450.00	
3502012	Professional Tax	88,248.00	
3502013	Labour Welfare Tax	2,88,143.00	
3502015	Royalty	3,23,180.00	
3502017	TDS on GST	2,94,460.00	
3502022	TDS- Contractors		
3503000	Govt. Dues Payable	-	-
3504000	Refunds Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
3509000	Electricity payable	-	-
	Other Misc.		
	Sale Proceeds		
	Total	10,77,547.00	51,917.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses	59,038.35	59,038.35
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	59,038.35	59,038.35
	Total Provisions		

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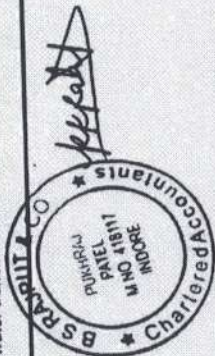
NAGAR PARISHAD BARAVADA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	-	-	-	-	-	-	-	-	-	-
41020	Building	59,95,845.00	3,90,031.00	-	63,85,876.00	35,25,697.75	2,05,362.02	-	37,32,059.77	26,53,816.23	24,70,147.25
41030	Road & Bridges	1,54,17,367.00	32,21,646.00	-	1,86,39,013.00	1,54,17,367.00	24,32,598.57	-	1,78,49,965.57	7,89,047.43	-
41031	Sewerage And Drainage	18,68,535.00	24,99,739.00	-	43,68,274.00	7,93,043.00	2,07,893.63	-	10,00,936.63	33,67,337.37	10,75,492.00
41032	Waterways	76,00,374.00	84,23,148.00	-	1,60,23,522.00	34,67,044.42	11,81,194.80	-	46,48,239.22	1,13,75,282.78	41,33,329.58
41033	Public Lighting	5,57,44,949.41	25,05,331.00	-	5,82,50,280.41	4,45,95,963.70	38,18,036.76	-	4,84,14,000.46	98,36,279.95	1,11,48,985.71
41034	Sanitation & SWM	4,47,100.00	-	-	4,47,100.00	2,77,060.00	14,903.33	-	2,91,963.33	1,55,136.67	1,70,040.00
41040	Plant & Machinery	46,42,713.00	6,24,900.00	-	52,67,613.00	34,82,034.75	5,26,761.30	-	40,08,796.05	12,58,816.95	11,60,678.25
41050	Vehicles	37,08,204.00	9,25,690.00	-	46,33,894.00	26,36,766.13	4,17,104.40	-	30,53,870.53	15,80,013.47	10,71,437.87
41060	Office & Other Equipments	2,85,924.00	2,98,410.00	-	5,84,334.00	2,75,779.49	46,315.40	-	3,22,094.89	2,62,239.11	10,144.51
41070	Furniture Fixtures, Fitting & Electrical Appliance	35,69,119.00	56,800.00	-	36,25,919.00	9,12,150.96	3,59,751.90	-	12,71,902.86	23,54,016.14	26,56,968.04
41080	Other Fixed Assets	-	-	-	-	-	-	-	-	-	-
	Total	9,92,80,130.41	1,89,45,685.00	-	11,82,25,815.41	7,53,82,907.20	92,10,922.12	-	8,45,93,829.32	3,36,31,886.09	2,38,97,223.21
	Capital Work-in-Progress	25,54,08,955.00	1,53,00,701.00	1,42,16,096.00	25,64,93,560.00	NA	NA	NA	NA	25,64,93,560.00	25,54,08,955.00
	Total	35,46,89,085.41	3,42,46,386.00	1,42,16,096.00	37,47,19,375.41	7,53,82,907.20	92,10,922.12	-	8,45,93,829.32	29,01,25,545.09	27,93,06,178.21

Additional Disclosures to the Schedule

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



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Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom Invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	4,31,89,896.29	96,54,799.00
	Total Investments General Fund			4,31,89,896.29	96,54,799.00

Schedule B-13 : Investments- Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

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

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

Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	<u>Receivable For Property Taxes</u>				
	Less than 5 year	3,44,647.00	-	3,44,647.00	3,02,842.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	3,44,647.00	-	3,44,647.00	3,02,842.00
4312000	<u>Receivable For Other Taxes</u>				
	Less than 3 year	10,01,672.00	-	10,01,672.00	7,25,933.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	10,01,672.00	-	10,01,672.00	7,25,933.00
4313000	<u>Receivable For water tax</u>				
	Less than 3 year	8,56,291.00	-	8,56,291.00	4,55,192.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	8,56,291.00	-	8,56,291.00	4,55,192.00
4314000	<u>Receivables For Other Sources</u>				
	Less than 3 year	15,78,916.00	-	15,78,916.00	13,42,584.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	15,78,916.00	-	15,78,916.00	13,42,584.00
4315000	<u>Receivables From Government</u>				
	Less than 3 year	1,61,44,145.00	-	1,61,44,145.00	1,61,44,145.00
	More than 3 year	-	-	-	-
	Net Receivable of Other Sources	1,61,44,145.00	-	1,61,44,145.00	1,61,44,145.00
	Total of Sundry Debtors (Receivables)	1,99,25,671.00	-	1,99,25,671.00	1,89,70,696.00

Schedule B-16: Prepaid Expenses

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

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SCHEDULE TO BALANCE SHEET
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Amt in INR

Schedule B-17: Cash and Bank Balances

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			20.00	20.00
4501000	Cash Balance			
	Cash in hand			
4502000	Balance with Bank-Municipal Funds		5,21,29,285.51	7,03,54,266.13
4502100	Nationalised Banks			
	AU Bank(9133)	5,809.00		
	BOI Bank (1246)	25,03,668.69		
	CBI (4161)	7,45,658.70		
	CBI (2621)	3,45,54,221.77		
	Hdfc bank(1292)	14,76,889.17		
	ICICI Bank (4559)	-11,488.82		
	JSB Bank (3386)	3,06,534.00		
	SBI Bank (3163)	1,25,47,973.00		
4504000	Balance with bank Special/Grants Funds		0.00	0.00
4506300	Scheduled Co-operative Banks		-	-
4506400	Post Office		-	-
	Sub Total		5,21,29,285.51	7,03,54,266.13
	Total Cash and Bank Balances		5,21,29,285.51	7,03,54,266.13

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	Loans and advances to employees		19,150.00		19,150.00
4601043	-Advance Salary	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4605000	Advance to Others	5,14,381.00	-	-	5,14,381.00
4606000	Deposit with External Agencies	-	-	-	-
4606011	- Electricity Deposit	-	-	-	-
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	20,82,615.00	-	-	20,82,615.00
	Sub -Total	25,96,996.00	19,150.00	-	26,16,146.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	25,96,996.00	19,150.00	-	26,16,146.00

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FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	16,31,998.00	16,11,998.00
4703000	Interest Control	-	-
	Total Other Assets	16,31,998.00	16,11,998.00

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

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

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

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
Add: Non Cash Expenses & Non Operating Income :	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	16,76,346.77	(88,38,718.97)
	Adjustments for Depreciation	92,10,922.12	75,85,422.91
	Interest & finance expenses	7,93,296.23	5,635.21
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets	(3,36,44,254.90)	10,57,675.00
	Net Of Adjustments Made To Municipal Funds		
	Revenue Grants, Contibution And Subsidies	13,40,084.00	
	Interest Income	6,87,222.00	
	Investment income	-	
	Other non- operating Income		
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		4,32,97,514.02	(23,05,335.85)
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	(9,54,975.00)	16,26,121.46
	(Increase) / decrease in Sundry debtors	(20,000.00)	(1,75,844.00)
	(Increase) / decrease in Other assets	(19,150.00)	
	(Increase) / decrease in Loans, Advance & Deposits received	7,05,844.00	(1,41,106.00)
	(Decrease)/ increase in Deposits received	-	
	(Decrease)/ increase in Deposits works	10,25,630.00	(9,341.00)
	(Decrease)/ increase in other current liabilities	-	(3,845.65)
	(Decrease)/ increase in provisions		
Extra ordinary items (please specify)			
Net cash generated from / (used in) operating activities [A]		4,40,34,863.02	(10,09,351.04)
Less:	[B] Cash flows from investing activities :-		
	(Purchase) of fixed assets & CWIP	(2,00,30,290.00)	38,27,882.00
	(Increase) / Decrease in Special funds/grants		(1,08,43,265.30)
	(Increase) / Decrease in Earmarked funds		
Add:	(Purchase) of Investments	(3,35,35,097.29)	(97,825.00)
	Proceeds from disposal of assets		
	Proceeds from disposal of investments	13,40,084.00	9,68,201.00
	Income from Bank's Interest	6,87,222.00	89,474.00
Investment Income received		(5,15,38,081.29)	81,70,883.30
Net cash generated from/ (used in) investing activities [B]			
Add:	[C] Cash flows from financing activities :-		
	Net change in grant fund	(1,84,95,229.00)	
	Net change in reserve fund	97,34,762.88	
	Net change in loan fund	(11,68,000.00)	20,77,167.00
Less:	Interest and Finance Charges	7,93,296.23	5,635.21
		(1,07,21,762.35)	20,71,531.79
Net cash generated from (used in) financing activities [C]			
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(1,82,24,980.62)	92,33,064.05
	Add: Cash and cash equivalents at beginning of period	7,03,54,266.13	6,11,21,202.08
	Cash and cash equivalents at end of period	5,21,29,285.51	7,03,54,266.13
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	5,21,29,285.51	7,03,54,266.13
Total of the breakup of cash and cash equivalents		5,21,29,285.51	7,03,54,266.13

NAGAR PARISHAD BARAVADA
Chief Municipal Officer

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नगर परिषद, बड़वदा

For B S Rajput & Company
Chartered Accountants

CA Pukhraj Patel
MRN 418117
UDIN 24418117BKCEVU9286



Accounts Officer

NOTES TO ACCOUNTS FY 2023-24

NAGAR PARISHAD BARAVADA DIST. RATLAM

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

REVENUE

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

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

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

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

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

CREATION OF ASSETS

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

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

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NOTES TO ACCOUNTS FY 2023-24

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FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period, Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

BALANCE SHEET

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

INCOME AND EXPENDITURE STATEMENT

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

CASHFLOW STATEMENT

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

BANK RECONCILIATION STATEMENT

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

RECEIPT & PAYMENT STATEMENT

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

FINANCIAL STATEMENT & CASHBOOK RECONCILIATION STATEMENT

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NOTES TO ACCOUNTS FY 2023-24

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A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook.

ACCOUNTING CONCEPTS

ACCRUAL

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

ACCOUNTING PERIOD

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

MATERIALITY

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

CONSISTENCY

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

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NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BARAVADA DIST. RATLAM

GOING CONCERN

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



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NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BARAVADA DIST. RATLAM

BACKGROUND

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

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

MUNICIPAL FUND

Schedule B-1

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

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts. During the year some bank accounts were closed and the balance amount was transferred to municipal fund. Also, FDR's held by the ULB but not recorded in the previous financial statements were now recognised thorough municipal fund.

EARMARKED FUND



NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BARAVADA DIST. RATLAM

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. During the year ULB does not appropriated or created funds under any scheme.

RESERVES

Schedule B-3

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

GRANT AND CONTRIBUTION

Schedule B-4 & 4A

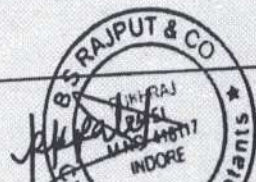
Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets. As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements.

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

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

Opening grant balances were recorded on consolidated basis without specification of grant head. Hence, during the current year the grants closing balances are subject to confirmation.

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NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BARAVADA DIST. RATLAM

LOANS

Schedule B-5 & B-6

During the year ULB has outstanding loan from HUDCO under CM adhosanrachna scheme.

FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account. Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets. Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year. Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

DEPOSITS

Schedule B-7 & B-8

Amounts pertaining Security deposits from vendor payments, EMD, PG, withheld amount and other revenue deposits for water tax and user charges are recorded in this schedule.

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. Interest was not booked on accrual basis but on maturity or renewal of FDR. During the year FD's held by the ULB but not accounted in financial statement are recognised through municipal fund. In absence of renewal

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records, the FD's are booked at value available in the latest acknowledgment provided by the bank.

STOCK/STORES

Schedule B-14

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

DEBTORS

Schedule B-15

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

CASH AND BANK BALANCE

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts. Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance. During the year some bank accounts were closed & balance amount was transferred to municipal fund.

CURRENT LIABILITIES

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

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

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The liabilities related to GST, GST TDS, Royalty, Labour tax, were not deposited during the year.

MISCELLANEOUS ASSETS NOT WRITTEN OFF

B-20

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

INCOME

IE-1 to IE-9

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

Property and Other Related Taxes including Surcharge.

Water Tax.

Rent form Municipal Properties.

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

Renewal Trade License Fees.

Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

Following are accounted on cash basis (when recovery made)

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

One time Trade License Fees, Property Transfer Charges

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

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

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

Revenue in respect of rent and/or hire charges in respect of fire fighter,

hearse, suction unit, vehicle, sale of waste and scrap

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

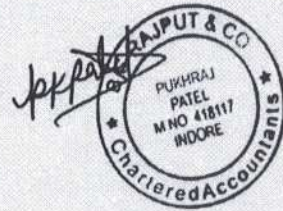
EXPENDITURE

Employees Related Expenditures:

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

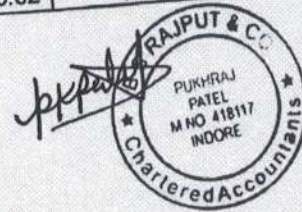
Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognised on payment basis.

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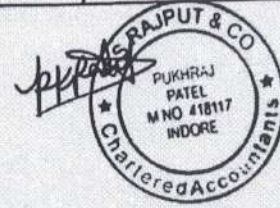
NAGAR PARISHAD BARAVADA			
Bank Reconciliation Statement 2023-24			
Bank Name	Closing Bank Balance	Closing Cashbook Balance	Difference
JSB 3386	6,99,646.00	3,06,534.00	3,93,112.00
BOI 1246	25,83,641.69	25,03,668.69	79,973.00
HDFC 1292	14,60,936.17	14,76,889.17	-15,953.00
AU 9133	5,826.00	5,809.00	17.00
SBI 3183	1,23,09,925.85	1,25,47,973.00	-2,38,047.15
CBI 4161	8,21,544.70	7,45,658.70	75,886.00
CBI 2621	3,48,82,706.51	3,45,54,221.77	3,28,484.74
CBI 0865	0.00	-	-
CBI 7334	0.00	-	-
CBI 0979	0.00	-	-
CBI 1182	0.00	-	-
JSFB 7537	1,90,554.18	-11,488.82	2,02,043.00
ICICI 4559			

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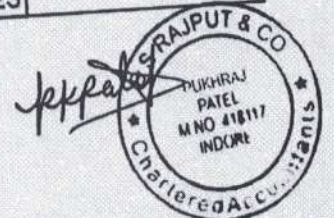
Add:		
Amount received as per cashbook but not in bank		
excess receipt	20/07/2023	8,019.00
		8,019.00
Add:		
Amount paid as per bank but not in cashbook		
transfer	20/05/2023	4.00
transfer	03/06/2023	1,750.00
transfer	22/06/2023	59.00
shri sai constl.	26/06/2023	2,450.00
transfer	02/08/2023	16,755.00
transfer	07/02/2024	4.00
neft transfer	07/03/2024	4.00
Excess paid		
		21,026.00
		3,06,534.00
		3,06,534.00
Closing cashbook balance	31/03/2024	
	Difference	-

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NAGAR PARISHAD BARAVADA		
BRS		
BOI		1246.00
Opening balance	1,06,09,079.68	
As per cashbook	1,06,09,079.68	
As per bank		-
Difference		
	Date	Amount
Closing bank balance		25,83,641.69
Less:		
Amount paid as per cashbook but not as per bank	22/09/2023	180.00
Ankal cons.		
		180.00
Less:		
Amount received as per bank but not in cashbook	03/04/2023	1,450.00
Excess amount	11/04/2023	21,450.00
Excess amount	05/05/2023	95.00
Excess amount	09/05/2023	338.00
Excess amount	20/05/2023	2,275.00
Excess amount	26/05/2023	8,450.00
Excess amount	30/05/2023	217.00
Excess amount	05/06/2023	68.00
Excess amount	12/06/2023	4.00
Excess amount	13/06/2023	72.00
Excess amount	30/06/2023	151.00
Excess amount	05/07/2023	71.00
Excess amount	14/07/2023	8,900.00
Excess amount	15/07/2023	65.00
Excess amount	17/07/2023	950.00
Excess amount	02/08/2023	198.00
Excess amount	10/08/2023	2,650.00
Excess amount	16/08/2023	7,957.00
Excess amount	04/09/2023	134.00
Excess amount	11/09/2023	2,075.00
Excess amount	27/09/2023	955.00
Excess amount	06/10/2023	75.00
Excess amount	16/10/2023	1,461.00
Excess amount	20/10/2023	472.00
Excess amount	02/01/2023	950.00
Excess amount	04/11/2023	62.00
Excess amount		

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Excess amount	18/01/2024	111.00
Excess amount	29/01/2024	216.00
Excess amount	03/02/2024	201.00
Excess amount	12/02/2024	5,363.00
Excess amount	27/02/2024	201.00
Excess amount	21/03/2024	12,075.00
Excess amount	30/03/2024	81.00
Add:		79,793.00
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		25,03,668.69
Closing cashbook balance		25,03,668.69
	Difference	-

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NAGAR PARISHAD BARAVADA

BRS

HDFC		1292.00
Opening balance		
As per cashbook	21,72,598.17	
As per bank	21,56,645.17	
Difference		15,953.00
Closing bank balance	Date	Amount
	31/03/2024	14,60,936.17
Less:		
Amount paid as per cashbook but not as per bank		
Less:		-
Amount received as per bank but not in cashbook		
Add:		-
Amount received as per cashbook but not in bank		
Add:		-
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance	31/03/2024	14,76,889.17
		14,76,889.17
	Difference	-

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NAGAR PARISHAD BARAVADA		
BRS		
AU Bank		9133.00
Opening balance	5,609.00	
As per cashbook	5,626.00	
As per bank		-17.00
Difference		
	Date	Amount
Closing bank balance	31/03/2024	5,826.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		5,809.00
Closing cashbook balance	31/03/2024	5,809.00
	Difference	-

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NAGAR PARISHAD BARAVADA		
BRS		
SBI		3183.00
Opening balance		
As per cashbook	1,16,27,074.00	
As per bank	1,13,89,056.85	
Difference		2,38,017.15
	Date	Amount
Closing bank balance	31/03/2024	1,23,09,925.85
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
excess paid	12/05/2023	30.00
		30.00
		1,25,47,973.00
Closing cashbook balance	31/03/2024	1,25,47,973.00
	Difference	

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NAGAR PARISHAD BARAVADA		
BRS		
CBI		4161.00
Opening balance		
As per cashbook	7,23,381.70	
As per bank	7,23,381.70	
Difference		
	Date	Amount
Closing bank balance	31/03/2024	8,21,544.70
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
Excess amount	17/08/2023	75,886.00
		75,886.00
Add:		
Amount received as per cashbook but not in bank		
Add:		
Amount paid as per bank but not in cashbook		
		7,45,658.70
		7,45,658.70
Closing cashbook balance	Difference	-

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NAGAR PARISHAD BARAVADA		
BRS		
CBI		2621.00
Opening balance		
As per cashbook	3,23,76,299.01	
As per bank	3,23,76,299.01	
Difference		-
	Date	Amount
Closing bank balance	31/03/2024	3,48,82,706.51
Less:		
Amount paid as per cashbook but not as per bank		
Own programme	07/11/2023	10,500.00
Daily wages	04/01/2024	8,528.00
Painting work	22/02/2024	469.00
Consultancy fee	26/10/2023	700.00
Consultancy fee	26/10/2023	960.00
		21,157.00
Less:		
Amount received as per bank but not in cashbook		
Excess amount	17/08/2023	49,227.00
Excess amount	01/02/2024	7,22,055.00
		7,71,282.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
Excess amount	13/10/2023	283.00
By transfer	03/01/2024	244.26
By transfer / lakshya cons.	02/02/2024	4,61,359.00
Excess amount	31/03/2024	208.00
By transfer	15/03/2024	1,860.00
		4,63,954.26
		3,45,54,221.77
Closing cashbook balance		3,45,54,221.77
	Difference	-

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NAGAR PARISHAD BARAVADA		
BRS		
CBI		865.00
Opening balance		
As per cashbook	36,781.90	
As per bank	-	
Difference		36,781.90
	Date	Amount
Closing bank balance	31/03/2024	0.00
Less:		
Amount paid as per cashbook but not as per bank		
Amount transfer to Municipal fund	01/04/2023	36,781.90
		36,781.90
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-
Closing cashbook balance	31/03/2024	-
	Difference	-

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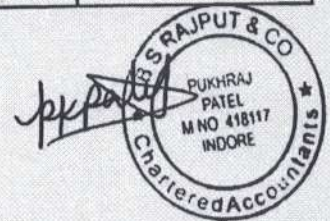
NAGAR PARISHAD BARAVADA		
BRS		
<u>CBI</u>		7334.00
<u>Opening balance</u>		
As per cashbook	1,60,179.20	
As per bank	-	
Difference		1,60,179.20
	<u>Date</u>	<u>Amount</u>
Closing bank balance	31/03/2024	0.00
<u>Less:</u>		
<u>Amount paid as per cashbook but not as per bank</u>		
Amount transfer to Municipal fund	01/04/2023	1,60,179.20
		1,60,179.20
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
		-
<u>Add:</u>		
<u>Amount received as per cashbook but not in bank</u>		
		-
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
		-
		-
Closing cashbook balance	31/03/2024	-
	Difference	-

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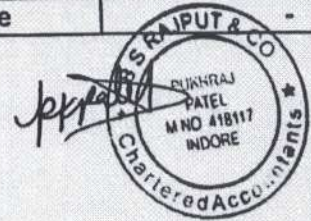


NAGAR PARISHAD BARAVADA		
BRS		
Central bank		979.00
Opening balance		
As per cashbook	1,36,742.00	
As per bank	-	
Difference		1,36,742.00
	Date	Amount
Closing bank balance	31/03/2024	0.00
Less:		
Amount paid as per cashbook but not as per bank		
Amount transfer to Municipal fund	01/04/2023	1,36,742.00
		1,36,742.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-
		-
Closing cashbook balance	31/03/2024	-
	Difference	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, बडावडा



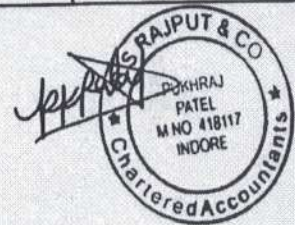
NAGAR PARISHAD BARAVADA		
BRS		
CBI		1182.00
Opening balance		
As per cashbook	74,324.00	
As per bank	-	
Difference		74,324.00
	Date	Amount
Closing bank balance	31/03/2024	0.00
Less:		
Amount paid as per cashbook but not as per bank		
Amount transfer to Municipal fund	01/04/2023	74,324.00
		74,324.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-
		-
Closing cashbook balance	31/03/2024	-
	Difference	-



मुख्य नगर पालिका अधिकारी
नगर परिषद, बडावदा

NAGAR PARISHAD BARAVADA		
BRS		
JSFB		7537.00
Opening balance		
As per cashbook	6,17,203.00	
As per bank	-	
Difference		6,17,203.00
	<u>Date</u>	<u>Amount</u>
Closing bank balance	31/03/2024	0.00
Less:		
Amount paid as per cashbook but not as per bank		
Amount transfer to Municipal fund	01/04/2023	6,17,203.00
		6,17,203.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		-
		-
Closing cashbook balance	31/03/2024	-
	Difference	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, बडावडा



NAGAR PARISHAD BARAVADA		
BRS		
ICICI		4559.00
Opening balance		
As per cashbook	56,85,673.47	
As per bank	56,85,673.47	
Difference		-
	<u>Date</u>	<u>Amount</u>
Closing bank balance	31/03/2024	1,90,554.18
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Jhumma Bai (PM Awas)	28/06/2023	1,00,000.00
Cash Deposit	04/07/2023	1,00,000.00
Rev. Sweep From	14/07/2023	1,34,718.53
Rev. Sweep From	30/01/2023	65,281.47
Closure Proceeds	30/01/2023	2,043.00
		4,02,043.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
Trans For Funding	28/06/2023	2,00,000.00
		2,00,000.00
		-11,488.82
Closing cashbook balance	31/03/2024	-11,488.82
	Difference	-

मुख्य नगर प्रालिका अधिकारी
नगर परिषद, बडावदा



Nagar Parishad Baravada Dist. Ratlam
Receipts and Payments
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	7,03,54,266.13	Establishment Expenses	
Revenue Income		Remuneration & Fees Councillors	5,64,140.00
Property Tax C.Y.	2,04,149.00	Arrears Salary	1,60,405.00
Receivable Property Tax PY	60,129.00	Vehicle Allowance	3,455.00
Samekit Kar C.Y.	1,07,230.00	Leave Encashment	1,93,648.00
Receivable Samekit Kar PY	98,648.00	Daily Wages	46,45,885.00
Education Cess C.Y.	29,538.00	Employee Liability -Salary Payble	71,43,231.00
Education Cess PY	17,561.00	Pension	8,00,635.00
Urban Development Cess C.Y.	45,120.00	Recovery Payble GPF Dedcution	4,98,042.00
Urban Development Cess PY	16,949.00		
		Administrative Expenses	
Assigned Revenues & Compensation		Electricity Charges	4,155.00
Stamp Duty on Transfer of Properties	6,76,961.00	Web, Internet	44,250.00
Compensation in Lieu of Octroi	97,46,594.00	Newspapers	5,311.00
Compensation in Samekit Anudan	3,06,000.00	Books	7,085.00
Rental Income from Municipal Properties		Printing Expenses	93,918.00
Receivable Rent Current Year	59,486.00	Stationery	38,568.00
Receivable Rent Bakaya	1,13,506.00	Computer Stationery And Consumables	700.00
Rent From Markets	1,11,900.00	Consolidated Audit Fees	76,300.00
Other Rents	36,000.00	Consolidated Professional and Other Fees	53,500.00
Mutation Fee	1,36,500.00	Consultancy Fees, Charges	1,41,000.00
Fees & User Charges		DPR	2,160.00
Receivable Water Tax C.Y.	7,86,860.00	Advertisement Expenses	2,35,474.00
Receivable Water Tax PY	3,94,601.00	Publicity	39,500.00
Receivable SWM CY	95,502.00	National Festival Celebration Expense	1,14,000.00
Receivable SWM PY	62,915.00	Prize & Felicitation Function Exp.	36,600.00
License Fee Others	12,000.00	Expenses for Meeting Of Corporation/MMIC	2,525.00
Fee Copy of Certificate extract	656.00	Photo Graphy & Vidio Cd	1,21,720.00
Development Charges	83,308.00	Mayor & Councillor Training Expenses	7,746.00
Penalty & Fine Other	30,064.00	Operations & Maintenance	
Advertisement Fees	5,000.00	Water Works	1,96,803.00
Road Cutting Charges	2,500.00	Street Lighting	18,843.00
Application Fees	11,825.00	Bulk Purchase of Power-Electricity	12,69,627.00
Miscellaneous Fees	1,55,470.00	Fuel	7,80,917.00
Fee Rti Act	60.00	Bulk Purchase-Water	45,141.00
Septic Tank Cleaning Charges	24,000.00	Sanitation/Conservancy Mat	7,71,093.00
Surcharge of Water Tax	65,350.00	Bulk Purchase-Engineering Store	1,66,150.00
Charges for Supply of Water By Tankers	35,700.00	Bulk Purchase-Electrical Store	36,715.00
Sale & Hire Charges		Bulk Purchase-Others	1,31,512.00
Sale of Tender Papers	2,12,848.00	Hire Charges Of Machinerics	1,58,800.00
Income from Investments		Hire Charges Vehicle	2,05,430.00
Interest Fixed Deposits	6,39,851.00	TENT	2,32,132.00
Interest from Bank Accounts		Water Ways	6,93,893.00
Interest-Saving Bank Account	13,40,084.00	Open Wells	3,000.00
		R&M Water-Pipeline	22,756.00
Grants-Central Govt.		Parks, Nurseries & Gardens	19,000.00
Central Finance Commission	30,85,556.00	Painting Work	1,73,802.00
		Office Buildings(R&M)	48,620.00
Grants-State Govt.		R&M Other Structure	25,900.00
Grants From State Finance Commission	32,48,000.00	R&M Tractor	48,098.00
Grants for Road Development	13,82,983.00	R&M Vehicle Others	1,94,995.00
Grant Go Mp Mulbhoot	20,33,797.00	Almirahs	300.00
Special Fund Kayakalp	19,00,000.00	R & M Other Furniture	66,270.00
CM Urban Infra Development Scheme	23,46,965.00	Computers	15,040.00
SDRF	12,08,000.00	Photo-Copiers	990.00

मुख्य नगर पालिका अधिकारी



		Water Coolers	3,510.00
		R&M Motor Pump	6,000.00
Deposits Received	42,600.00	Garbage & Clearance Expenses	25,800.00
Security Deposit	47,60,934.61	O & M-Others	32,000.00
FDR Maturity and Bank account closure proceeds		Interest-Loan from HUDCO	7,90,345.00
		Consolidated Bank Charges	2,951.23
		Consolidated Election Expenses	34,090.00
		Consolidated Own Programme	6,62,068.00
		Secured Loans	
		Hudco Loan	11,68,000.00
		Recoveries payable	17,724.00
		Professional Tax	1,38,072.00
		TDS On Contractor/supplier	2,49,27,009.00
		Creditors	
		CWIP/Fixed Assets	
		Water-MS Steel Tank	1,28,000.00
		Hand Pump	1,90,468.00
		Public Light Fitting-LED	1,11,652.00
		Vehicle- Others	1,48,680.00
		Computer	1,05,000.00
		Photo-Copier	35,900.00
		CC TV system	1,01,460.00
		Chairs	51,300.00
		Table	5,500.00
		Loans, Advances and Deposits	
		Advance-Salary	19,150.00
		Deposit Work-Expenditure	
		Deposit work Exp-DD	20,000.00
		Other Payment	
		PMAY Return	3,00,000.00
		Closing Balance	5,66,80,597.51
Total	10,60,87,966.74	Total	10,60,87,966.74

For Nagar Parishad Baravada
Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
Accounts Officer
नगर परिषद, बडावडा

