Agrawal & Dhoot
Chartered Accountant

CHARTERED
ACCOUNTANTS

Office address : 27, Nijatpura rawat Nursing Home Ujjain (M.P) 456006
Mob no : +91-98932-77276
Email ID- Agrawaldhoot@gmail.com

INDEPENDENT AUDITOR'SREPORT

To,

Nagar Parishad Barnagar, Dist. Ujjain (M.P)

Opinion

We have audited the accompanying financial statements of Nagar Parishad Barnagar ("the Muncipality"), which comprise the balance sheet as at March 31, 2024, and the Statement of Income and expenditure and statements of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Municipal accounting manual in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, **its Income/expenditure and its cash flows** for the year ended on that date.

Basis of Qualified opinion

The details which form the basis of qualified opinion are reported is annexed to our report (**Annexure A and Annexure B**)

Basis for opinion

We conducted our audit in accordance with the standards on auditing generally accepted in India and in accordance with guidelines provided by Directorate of Urban Administration and Development GOMP Bhopal . Our responsibilities under those Standards are further described in **the auditor's responsibilities for the audit of the financial statements** section of our report. We are independent of the Municipality in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Management's responsibility for the financial statements

The Municipality is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Municipality in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Municipality 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the corporation financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further we have exercised test of accounting records and other necessary audit practice for the audit of accounts as per general principles and our observations and comments are given in the Annexure –A ,Annexure B , Annexure C and Annexure D attached. Subject to those observations and comments, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

a.) In our opinion, proper books of account have been kept by the municipality so far as it appears from our examination of those books.

b.) The balance sheet, the statement of Income and expenditure, and the cash flow statement dealt with by this report are in agreement with the books of accounts.

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Annexure A

Notes to accounts

1. Chungi Kshatipurti received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account.
   We suggest that deduction made by the directorate should be account for separately.

2. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no manual fixed assets register were maintained by Muncipality and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.

3. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details were not maintained. Therefore, we are unable to comment on the diesel/petrol expenses incurred by ULB.

4. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB. Therefore, positon of stock of various are not being accounted.

5. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.

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

   - The majority of work contract are not completed within stipulated time.
   - No approval for extension of time period is obtained from the authority.
   - No Penalty or compensation is charged from contractors for delay in the work.
   - No Completion certificates are issued by the engineers to any contractor.
   - No Register is maintained for amount deducted as performance guarantee from bills of contractors.
   - Contractor EMD in from of FD kept in PWD section in file but actually is the parts of accounts.

7. Capital WIP of Rs 2,71,98,117/- for various schemes, completion status of the above mentioned schemes have not been provided to us. Further the completion projects should be transferred to Fixed assets.

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8. Previous year figures are re-arranged or re-grouped as necessary to obtain proper classification.

9. ULB has paid amount of Rs 7,27,648/- as overdue amount for Mukhya Mantri Shahri payjal yojana on 02nd January 2024 to bank of India. We suggest that ULB should paid loan amount on time in order to avoid late/overdue payment in order to avoid revenue leakage.

Place: Ujjain

Date: 20.01.2025

UDIN: 25411662BMIOEY6333

FOR : Agrawal and Dhoot

Chartered Accountants

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CA Tapan Agrawal

Partner

Membership number – 411662

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Annexure B

AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2023-24 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book. Also receipt collect on 31st March 2024 was deposited in next FY therefore Cash in hand has been shown in Balance sheet.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, development tax and education cess has been mentioned in "**Annexure – B-I**".	It was observed that Nagar Pallika is found slow in recovery of property tax and found nominal growth in Shiksha and Nagariya Vikas Upkar. We suggest Municipality should develop technique for recovery of this kar such as online mechanism, one time settlement scheme for old outstanding dues and take legal action also within the court of law.
(IV)	Delay beyond 2 working days shall be immediately	We have checked the sources of revenue from various sources, by	No discrepancies observed.

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	brought to the notice of Commissioner/CMO	applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	
(V)	Entries in Cash Book should be verified.	It was observed that Proper Receipt Registers were maintained by the different Revenue Departments of the ULB and entries in the cash book has been checked on sample test check basis and we observed that some manual mistake has been done in manual cash book which has been duly corrected in tally accounting for FY 2023-24 by making double entry accounting.	The posting of receipts and payment should be done under proper heads.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. **Refer Annexure B-II**	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	Interest Income has been recorded on accrual basis by ULB in books of accounts.	Not Applicable
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Not Applicable.

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AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred of all schemes (i.e CM Infra Mulbhoot , rajya Vitt and 15th finance commission) on test check basis and found the same in agreement with books of accounts maintained in tally.	Discrepancies observed as mentioned below:
	1. Vouches are found in loose condition and are not serially arranged. 2. In voucher no 2052 dated 06.03.2024 amount of Rs 1,13,040/- paid to Madhukar Traders for JCB running but rate and no of hours are not fixed as per terms of agreement.		
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis and found discrepancies on our sample test check on above mentioned note.	Discrepancies observed on our sample test basis observation in manual cash books which has been corrected by ULB in tally books of accounts.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book and the same has been corrected in tally books of accounts. Arithmetical differences has been correctly recorded at the end of financial year by using double entry books of accounts	Double checking of the balances of the Cash book should be done to avoid differences in cash book.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures. Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/ payments in correct head.

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(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President except mentioned in Audit of book keeping point no 05	Refer Audit of book keeping point no 05 for detailed.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit.	UC has to prepare by ULB for proper utilisation of funds.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB. Advance register maintained in tally software has been considered but detail wise register has not maintained under it.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

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AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books and tally books of accounts all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained name wise SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.
1. Party Wise Ledger balance of EMD, Security Deposit and Sundry creditors are not available. 2. Party Wise Ledger Balance of advance to employees including festival advance also not available. 3. Reconciliation of GST/TDS and TDS of actual tax deducted with amount paid has not been done with GST portal and ITD portal.			
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	We have verified all the books of accounts and stores maintained by ULB in tally in accordance with accounting rule applicable to urban local bodies but stock register has been maintained manually by ULB. It is very difficult to obtain proper actual position of stock item wise and same has to be incorporated in tally books of accounts.	We suggest that ULB should prepare stock register using a digital medium and same has to be incorporated in books of accounts to obtain accurate financial position of ULB.
(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB. ULB is maintaining records of advances remitted and adjusted during the year in tally software.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

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(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB. ULB is maintaining records of advances remitted and adjusted during the year in tally software.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and found some errors which has been mentioned below:	Old outstanding entries need to be adjusted for accurate position of financial statements.

1. **Bank Name -IDBI # 11909**

- **Amount credit in pass book but not debit in cash book**

Date	Amount
15.05.2023	Rs 1,93,770/-
08.01.2024	Rs 9,35,000/-
08.01.2024	Rs 46,60,000/-
08.01.2024	Rs 7,05,980/-
Total	**Rs 64,94,750/-**

- **Amount debit in pass book but not credit in passbook**

Date	Amount
17.10.2023	Rs 2,55,794/-
25.01.2024	Rs 1,41,880/-
30.01.2024	Rs 6,79,191/-
Total	**Rs 10,76,865/-**

- Short credit in cash book

Date	Amount
22.06.2023	Rs 41,676/-
23.02.2024	Rs 1,09,736/-
Total	**Rs 1,51,412/-**

2. State Bank of India - 4942

- **Amount debit in pass book but not credit in passbook**

Date	Amount
08.09.2023	Rs 3,53,947/-
08.09.2023	Rs 3,61,072/-
Total	**Rs 7,15,019/-**

(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt &	Grant register has been prepared by the municipality. On many instances out of own fund expenses has been incurred while verifying from Grant register.	Utilization of expenses should be routed through grant only and not from own fund.

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	payments of grants shall be duly verified from the entries in the Cash Book.		
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	No Term deposit / Fixed deposit has been made by ULB during the audit period.	No discrepancies has been observed.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Proper records has been maintained by ULB of FDR.	No discrepancies has been observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No discrepancies were observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the tally data and we found that FDR interest has been recorded on accrual basis.	No discrepancies observed.

It has been noticed that some banks and NBFC are deducting TDS on interest given to ULB but ULB income are exempt under section 10 if Income tax. Therefore, ULB shall inform to bank and NBFC for non-deduction of TDS.

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AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2023-24 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	We have also verified on test basis, the receipt of tender fee/bids , processing fee , performance guarantee both during the construction and maintenance period and found the same satisfactory to the general principles regarding receipt of tender fee applicable to ULB's	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As explained to us by management NO BG has been issued in favour of ULB.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	BG has not been issue in favour of ULB therefore question of extension has not arise.	None.

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AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified Grants given by CG but UC has not provided to us.	No Central Grant bifurcation has been provided to us also out of own fund has been seen while checking it from grant register.
(II)	Auditor is responsible for audit of Grants received from State Govemment and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit but UC has not provided to us.	No State Grant bifurcation has been provided to us also out of own fund has been seen while checking it from grant register.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan and Mukhyamantri adhosachrana loan from Bank of India (Current status – Closed) avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non-adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

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Annexure-"B-I"

Comparative chart as required by Scope head 1 (subhead 3)

Particulars	2023-24 (A)	2022-23	% of growth
Sampatti Kar	77,76,390/-	70,50,963/-	(10.29)%
Samekit Kar	11,52,658/-	12,76,877/-	9.73%
Shiksha Upkar	19,87,452/-	19,69,761/-	0.89%
Water tax	57,33,183/-	59,66,938/-	(3.92)%
Nagariya Vikas upkar	19,05,616/-	18,90,668/--	0.79%

Annexure "B-II"

Details Regarding Revenue collection against the Budgeted Targets

S.No.	Particulars	Audited Actual 22-23 (A)	Budget 23-24 (B)	Audited Actual 2023-24 (C)	Growth In Budget as compared to 22-23 % (B-A)/A*100	Actual Achievement 2023-24 in % (C/B)*100
1	Sampatti Kar	70,50,963/-	120,00,000/-	77,76,390/-	70.19%	64.80%
2	Samekit Kar	12,76,877/-	65,00,000/-	11,52,658/-	409.05%	17.73%
3	Shiksha Upkar	19,69,761/-	50,00,000/-	19,87,452/-	153.84%	39.75%
4	Water tax	59,66,938/-	130,00,000/-	57,33,183/-	117.87%	44.10%
5	Nagariya Vikas upkar	18,90,668/--	50,00,000/-	19,05,616/-	164.46%	38.11%

The above data reveals that Budget estimated of income are estimates on very higher side or on fictitious basis. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

Place: Ujjain

Date : 20.01.2025

UDIN : 25411662BMIOEY6333

FOR : Agrawal and Dhoot

Chartered Accountant

CA. Tapan Agrawal

Partner

Membership number – 411662

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Nagar Parishad Barnagar Dist. Ujjain (M.P)
Balance Sheet
As on 31st March 2024

Account Code	Particulars	Schedule	Currewnt FY 23-24Amount (In Rs.)	FY 2023-24	FY 2022-23
A	**SOURCES OF FUNDS**				
A-1	**Reserves & Surplus**				
	Municipal (General) Fund	B-1	3,99,78,046		2,29,81,428
	Earmark fund	B-2	90,624		-
	Reserves	B-3	33,22,42,782		32,51,17,810
	Total Reserves & Surplus			**37,23,11,452**	**34,80,99,237**
A-2	**Grants & Contribution Specific purposes**	B-4		**4,07,55,595**	**3,56,17,570**
	Loans				
	Secured Loans	B-5	44,84,302	44,84,302	65,56,302
	Un-Secured Loans		-	-	-
A-3	**Total Loans**			44,84,302	65,56,302
	TOTAL SOURCES OF FUNDS [A1-A3]			**41,75,51,349**	**39,02,73,109**
B	**APPLICATION OF FUNDS**				
B-1	**410 - Fixed Assets**	B-9			
	Gross Block		8,09,11,228		4,41,74,962
	Less: Accumulated Depreciation		1,66,39,117		1,07,64,431
	Net Block		6,42,72,110		3,34,10,530
	Capital Work In Progress		7,46,97,065		4,74,98,948
	Total Fixed Assets			**13,89,69,175**	**8,09,09,478**
B-2	**Investments**				
	Investment - General Fund	B-10	15,76,26,955		13,04,33,386
	Investment - Other Fund		-		-
	Total Investment			**15,76,26,955**	**13,04,33,386**
B-3	**Current Assets, Loans & Advances**				
	Stock in Hand (Inventories)		-		-
	Sundry Debtors (Receivable)	B-11	1,97,28,054		1,97,47,861
	Gross amount outstanding				
	Less: Accumulated provision against bad and doubtful receivables				-
	Prepaid Expenses	B-12	-		-
	Cash & Bank Balances	B-13	11,60,77,827		16,63,78,976
	Loan, Advances and deposits	B-14	3,87,580		2,52,380
	Total Current Assets			**13,61,93,461**	**18,63,79,217**
B-4	**Current Liabilities and Provisions**				
	Deposits Received	B-6	54,60,533		8,70,290
	Deposits Works		-		-
	Other liabilities (Sundry Creditors)	B-7	97,77,709		65,78,681
	Provisions	B-8	-		-
	Total Current Liabilities			**1,52,38,242**	**74,48,971**
B-5	**Net Current Assets (B3-B4)**			**12,09,55,219**	**17,89,30,246**
C	**Other Assets**			-	-
D	**Miscellaneous Expenditure (to the extent not written off)**			-	-
Total Application Of Funds [B1+B2+B5+C+D]				**41,75,51,349**	**39,02,73,109**

Schedules & Notes to the balance sheet attached

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Schedules of BalanceSheet

SCHEDULE - B 1 - MUNICIPAL FUND

Account Code	Particulars	Genral Account Previous Year 2023-24	Genral Account Previous Year 2022-23
3100000	Balance as per last account	2,29,81,128	1,59,86,967
	Additions during the year		-
	Surplus for the year	1,69,96,618	69,94,461
	Totaling Mistake		-
	TOTAL (Rs.)	3,99,78,046	2,29,81,428
	Deduction during the year	-	-
	Deficit for the year	-	-
	Transfers		-
	Balance at the end of the current year	3,99,78,046	2,29,81,428

SCHEDULE B -2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency fund)

Account Code	Particulars	Sanchit Nidhi 2023-24	General Providend fund 3117002000	Total	Sanchit Nidhi 2022-23	Other fund Year 2022-23	Total
3125000	Opening Balance (A)	-	-	-	-	-	-
	(b) Additions to the Special fund	-	90,624	-	-	-	-
	Transfer from Municipal fund	-	-	-	-		-
	Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
	Profit on Desposal of Special Fund investents	-	-	-	-	-	-
	Appreciation in value of special Fund Investments	-	-	-	-	-	-
	Other addition (Sanchit Nidhi/Reserve fund)	-	-	-	-	-	-
	Total (b)	-	**90,624**	**90,624**	-	-	-
	(C)payments out of funds	-	-	-	-	-	-
	(1) capital expenditure	-	-	-	-	-	-
	Fixed Asset	-	-	-	-	-	-
	Depreciation From Fixed Assets	-	-	-	-	-	-
	(2) Revenue Expendirure on	-	-	-	-	-	-
	Salary wages and allowances etc	-	-	-	-	-	-
	Rent Other administrative charges	-	-	-	-	-	-
	(3)Other	-	-	-	-	-	-
	Loss on disposal of special fund investments	-	-	-	-	-	-
	Diminution in value of special fund investment	-	-	-	-	-	-
	Transfer from Municipal fund	-	-	-	-	-	-
	Total (C)	-	-	-	-	-	-
	Net Balance of Special fund (a+b)-(c)	-	**90,624**	**90,624**	-	-	-

SCHEDULE - B - 3 RESERVES / Capital Contribution

Account Code	Particulars	Opening Balance (Rs.)	Additions during the year (RS.)	Total 3+4	Deductions during the year (RS.)	Balance at the end of current year (R.S.)
1	2	3	4	5	6	7(5-6)
31201000	Capital Contribution	9,34,55,080	71,24,972	10,05,80,052	-	10,05,80,052
3121099000	Capital Contribution-Others	23,16,62,729	-	23,16,62,729	-	23,16,62,729
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special fund (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	General Reserve	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve fund	**32,51,17,810**	**71,24,976**	**33,22,42,782**	-	**33,22,42,782**

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SCHEDULE - B - 4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE

Account Code	Particulars	15th Finance Commission	SDRF	Road Development	MLA/LAD Fund	Special Fund ULBs	CM Special Purpose Fund	Swach Bharat Abhiyan Grant	Special Fund Fire Vehicle	Day Care Fund	Beneficiary Contribution	Sansad Vikas Yojna	Kayakalp Yojna Grant	Grants from State Government	Grant Others	Total
3200000	(a) Opening Balance	2,27,958	84,49,000	-	3,00,000	12,22,700	60,000	17,91,151	21,75,000	18,269	-	2,70,029	98,00,000	1,13,03,463	-	3,56,17,570
	(b) addition to the Grant															-
	Grant received during the year	51,95,589	12,95,000	57,92,314	-	18,75,000	-	-	-	-	35,34,000	-	40,00,000	-	1,00,000	2,17,91,903
	Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-	-	-	-		-		-
	Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-	-	-	-		-		-
	Other addition (Specify nature)	-	-	-	-	-	-	-	-	-	-	-		-		-
	Total(b)	51,95,589	12,95,000	57,92,314	-	18,75,000	-	-	-	-	35,34,000	-	40,00,000	-		2,17,91,903
	TOTAL (A+B)	**54,23,547**	**97,44,000**	**57,92,314**	**3,00,000**	**30,97,700**	**60,000**	**17,91,151**	**21,75,000**	**18269**	**35,34,000**	**2,70,029**	**1,38,00,000**	**1,13,03,463**	**1,00,000**	**5,74,09,473**
	(C) Payments out of funds		-	-												-
	Capital expenditure on fixed assets	6,38,910	-	32,36,804	-	-	-	-	21,75,000	-	-	-	10,74,258			71,24,972
	Capital expenditure on Other															-
	Salary, Wages, Allowances etc															-
	Rent															-
	Transfer to Revenue Grant	47,84,637	-	1,48,269	-	-	-	-	-	-	-	-	-	-		49,32,906
	Loss on disposal of Grant investments		-	-												-
	Diminution in Value of Grant Investments		-	-												-
	Grants Refunded		-	-										12,50,000		-
	Operation & Maintenance	-	-	-												-
	Other Adjustments	-	-	-							33,46,000		-	-		-
	Total (c)	54,23,547	-	33,85,073	-	-	-	-	21,75,000	-	33,46,000	-	10,74,258	12,50,000	-	1,66,53,878
	Net Balance at the year End (a+b)-(c)	-	97,44,000	24,07,241	3,00,000	30,97,700	60,000	17,91,151	-	18,269	1,88,000	2,70,029	1,27,25,742	1,00,53,463	1,00,000	4,07,55,595

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SCHEDULE - B - 5 Secured Loan

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
33010	Loans from Central Government	44,84,302	65,56,302
33020	Loans from State Govermment	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Deposit Received	**44,84,302**	**65,56,302**

SCHEDULE - B - 6 DEPOSIT RECEIVED & DEPOSIT WORKS

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3401001000	Earnest Money Deposit	65,725	65,725
3401011000	Security Deposit	36,10,842	8,04,565
3401021000	Tender Money Deposit	13,45,585	-
3402001000	Water Deposit	3,83,200	-
3412001000	Deposit Works-Electrical Work	55,181	-
	Total Deposit Received	**54,60,533**	**8,70,290**

SCHEDULE - B - 7 OTHER LIABILITIES (SUNDRY CREDITORS)

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3501000	Sundry Creditors	31,59,119	-
3501103000	Employee Liabilities-Pension	1,43,488	13,00,794
35011	Employee Liabilities Others	38,84,414	33,30,018
3502002000	Recoveries Payable-Insurance Premium Deductions	2,20,799	
3502039000	Recoveries Payable-CGST - Service Output	1,36,594	89,845
3502040000	Recoveries Payable-SGST - Service Output	1,36,594	89,845
3502003000	Recoveries Payable-PF Deduction	7,07,827	7,23,465
3502012000	Recoveries Payable-Profession Tax Deduction	1,79,750	-
3502013000	Recoveries Payable-Labour Tax Deduction	1,15,676	5,73,586
3502015000	Recoveries Payable-Royalty Deduction	2,46,385	2,58,604
3502036000	Recoveries Payable-CGST - TDS @ 1%	1,29,654	1,06,262
3502037000	Recoveries Payable-SGST - TDS @ 1%	1,29,654	1,06,262
3502022000	Recoveries Payable-TDS on Special Contribution	4,60,826	-
3502002000	Family Insurance	1,15,500	
3502002000	Group Insurance	11,430	
	Total Other Liabilities	**97,77,709**	**65,78,681**

SCHEDULE - B - 8 PROVISION

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Provisions	-	-
	Total Provisions	-	-

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SCHEDULE - B - 9 FIXED ASSETS

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at The end Of the Year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	-	-	-	-	-	-	-	-	-
41020	Building	43,55,711	37,07,720	-	80,63,431	3,60,969	6,17,850	-	9,78,819	70,84,613	39,94,742
	Infrastructure Assets										
41030	Roads & Bridges	2,81,90,248	2,23,69,726	-	5,05,59,974	79,76,532	34,66,526	-	1,14,43,057	3,91,16,916	2,02,13,716
41031	Sewerage and Drainage	13,29,860	41,80,913	-	55,10,773	1,65,751	3,26,425	-	4,92,176	50,18,597	11,64,109
41032	Water Ways	12,11,792	-	-	12,11,792	82,981	1,12,881	-	1,95,862	10,15,929	11,28,810
41034	Sanitation and Solid Waste Management System	1,14,802	3,46,860	-	4,61,662	7,154	48,438	-	55,592	4,06,070	1,07,648
	Other Assets										
41040	Plant & Machinery	25,97,135	1,12,690	-	27,09,825	5,68,589	3,20,743	-	8,89,332	18,20,493	20,28,546
41050	Vehicles	7,07,388	49,56,986		56,64,374	1,93,763	5,94,303		7,88,066	48,76,308	5,13,625
41060	Office & Other Equipments	2,61,980	4,06,059	-	6,68,039	58,831	1,95,232	-	2,54,063	4,13,977	2,03,149
41070	Furniture, Fixture, Fittings and electrical appliances	23,65,489	2,85,755	-	26,51,244	6,36,438	1,92,289	-	8,28,728	18,22,516	17,29,051
41080	Other Fixed Assets	30,40,556	3,69,557	-	34,10,113	7,13,423	-	-	7,13,423	26,96,690	23,27,133
	Total Fixed Assets	**4,41,74,962**	**3,67,36,266**	-	**8,09,11,228**	**1,07,64,431**	**58,74,686**	-	**1,66,39,117**	**6,42,72,110**	**3,34,10,530**
	Capital WIP	**4,74,98,948**	**2,71,98,117**	-	**7,46,97,065**					**7,46,97,065**	**4,74,98,948**

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SCHEDULE - B - 10 INVESTMENT GENERAL FUND

Account Code	Particulars	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous year Carrying cost (RS.)
4201001000	**Central Government Securities**	-	-	-	-
4202001000	**State Government Securities**	-	-	-	-
4203001000	**Debentures and Bonds**	-	-	-	-
4204001000	**Preference shares**	-	-	-	-
4205001000	**Equity Shares**	-	-	-	-
4206001000	**Unites of Mutual Funds**	-	-	-	-
4208001000	**Other Investments**				
	FD NMGB Banks	-	-	25,02,313	23,57,260
	FD PNB 1327	-	-	4,33,019	3,70,000
	FD PNB 3005	-	-	35,77,170	30,56,884
	FD PNB 3319	-	-	12,05,419	10,30,000
	FD PNB 51929	-	-	35,120	30,000
	FDR HDFC 9439	-	-	1,60,14,471	
	FDR IDBI	-	-	26,13,115	24,36,000
	FDR IDBI 02	-	-	39,22,792	36,54,000
	FDR IDBI Bank 5975	-	-	26,81,271	25,00,000
	FD SBI Banks	-	-	11,99,72,513	11,30,53,023
	Sweep Transfer	-	-	46,47,463	19,46,219
	Total of Investments General fund	-	-	15,76,26,955	13,04,33,386

SCHEDULE - B - 11 SUNDRY DEBTORS (RECEIVABLE)

Account Code	Particulars	Gross Amount (RS.)	Provision For Outstanding revenues (RS.)	Net Amount (RS.)	Previous year Net amount (RS.)
4311001000	**1. Receivables for Property Taxes**				
	Less Than 3 Years	34,50,898	-	34,50,898	54,77,218
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	34,50,898	-	34,50,898	54,77,218
	Receivables of Property Tax				
43120	**2. Receivables Other Than Property Taxes**				
	a. Composite Tax	-	-	-	-
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	b. Other Taxes				
	Less Than 3 Years	24,07,829	-	24,07,829	23,77,450
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	24,07,829	-	24,07,829	23,77,450
	Receivables of Other Taxes (a+b)	24,07,829		24,07,829	23,77,450
	3. Receivables for Fees, User Charges				
	a. Development Charges				
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	b. Other Taxes				
	Less Than 3 Years	36,80,104	-	36,80,104	42,05,980
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	36,80,104	-	36,80,104	42,05,980
	c. Water Charges - Residential & Commercial				
	Less Than 3 Years	72,66,230	-	72,66,230	45,34,310
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	72,66,230	-	72,66,230	45,34,310
	d. Water Charges - Residential				
	Less Than 3 Years	-	-	-	-
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	-	-	-	-
	e. Market Rent				
	Less Than 3 Years	9,75,232	-	9,75,232	11,88,902
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	9,75,232	-	9,75,232	11,88,902
	4. Receivables from Other Sources	-	-	-	-
	Development Charges				
	Less Than 3 Years	8,69,607	-	8,69,607	9,48,882
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	8,69,607		8,69,607	9,48,882
	Other taxes & fees (Education Cess)				
	Less Than 3 Years	10,78,154	-	10,78,154	10,15,119
	3 Years to 5 Years	-	-	-	-
	5 Years to 10 Years	-	-	-	-
	10 Years to 15 Years	-	-	-	-
	More than 15 Years	-	-	-	-
	Sub - Total	10,78,154	-	10,78,154	10,15,119
	5. Passenger Tax Recoverable From Govt.	-	-	-	-
		-	-	-	-
	Total of Sundry Debtors(receivable)	1,97,28,054		1,97,28,054	1,97,47,861

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SCHEDULE - B - 12 PREPAID EXPENSE

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4400000	Insurance	-	-
	Operations & Maintenance	-	-
	Total Prepaid Expenses		

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SCHEDULE - B - 13 CASH & BANK BALANCES

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4500000	**Cash Balance**	9	9
	Balance with Bank		
	Nationalized Banks (As per Schedule 1)		-
	Axis Bank 2105	27,659	27,659
	Bank Of Baroda 0023	78,847	78,847
	Bank of Baroda 4052	105	105
	HDFC BANK	3,51,63,383	5,66,28,856
	IDBI Bank 1909	2,95,81,365	5,61,65,585
	Jila Shahkari Bank	9,261	9,261
	Jila Shahkari Bank 6241	8,471	8,471
	NMGB 1444	39,563	39,563
	NMGB 1596	18,839	18,839
	Pnb 3005	54,94,167	54,94,167
	Pnb 3317	1,07,936	4,98,808
	Post Office 5527	15,246	15,246
	Sbi 387	37,34,154	36,34,805
	Sbi 46222	1,813	1,813
	Sbi 4942	2,28,44,541	4,07,61,623
	Ujjivan Bank 0244	1,56,81,229	-
	Union 1841	21,65,226	21,06,696
	Union 1843	9,12,135	7,00,572
	Union 6370	33,101	32,207
	Union Bank 1842	1,60,175	1,55,844
	Scheduled Co- Operative Bank		-
	Post Office		-
	Totalling Mistak in cash book	-	
	Sub-Total	11,60,77,827	16,63,78,976
	Balance With Bank -Special Funds	-	-
	Nationalized Banks		-
	Other Scheduled Bank	-	-
	Post Office	-	-
	Sub-Total	-	-
	Balance With Bank - Grant Funds	-	-
	Nationalized Banks	-	-
	Other Scheduled Bank	-	-
	Scheduled Co- Operative Bank	-	-
	Post Office	-	-
	Sub-Total	-	-
	Total Cash and Bank Balance	**11,60,77,836**	**16,63,78,976**

SCHEDULE - B - 14 LOAN, ADVANCES AND DEPOSITS

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of year (Rs.)
4600000	**(Loans & Advances (Asset))**	-	-	-	-
46010	**Loans and Advances to Employees**	-	-	-	-
46050	**Advance to Others**	-			-
4601031000	**Advance-Festivals**	2,52,380	8,68,000	7,32,800	3,87,580
4602031000	**EPF Loans**			-	
	VAT	-	-	-	-
46060	**Deposit with External Agencies**	-		-	-
46080	**Other Current Assets**	-			-
	SD with Others	-	-	-	-
	Sub- Total	2,52,380	8,68,000	7,32,800	3,87,580
	Less: Accumulated Provisions	-	-	-	-
	against loans advances and Deposit	-	-	-	-
	Total Loans advances deposit	**2,52,380**	**8,68,000**	**7,32,800**	**3,87,580**

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नगर पालिका परिषद, बड़नगर

AGRAWAL & DHOOT
FRN 014804C
Chartered Accountants

Nagar Parishad Barnagar Dist. Ujjain (M.P)
Income & Expenditure Account
For The Financial Year 2023-2024

Account Code	Particulars	Schedule	FY 2023-24	FY 2022-23
A	**INCOMES**			
110	Income From Duties & Taxes	IE-1	2,00,12,089	1,80,06,483
120	Assigned Revenue & Compensation	IE-2	5,31,92,272	3,96,79,295
130	Rent From Municipal Properties	IE-3	95,97,486	1,68,16,224
140	Income Form License & Charges	IE-4	1,81,43,172	2,87,53,797
150	Income From Sale & Hire Charges	IE-5	270	55,587
160	Grant Utilized From Revenue Expenses	IE-6	3,15,91,968	2,87,42,626
170	Income From Investments	IE-7	94,92,325	-
171	Income from Bank Interest	IE-8	38,52,136	28,73,561
180	Other Incomes	IE-9	2,49,660	2,27,207
	TOTAL		**14,61,31,378**	**13,51,54,781**
B	**EXPENDITURES**			
210	Salary Expenses	IE-10	6,95,36,340	5,52,38,974
220	Administrative Expenses	IE-11	1,71,77,979	1,54,91,736
230	Operation & Maintenance Expenses	IE-12	3,12,25,583	2,28,64,295
240	Interest & Financial Expenses	IE-13	12,62,321	2,284
250	Programe Expenses	IE-14	39,07,851	91,329
260	Grant Expenses	IE-15	1,50,000	2,75,28,402
270	Provision for Expenses		-	-
271	Miscellancues Expenses		-	9,324
272	Depreciation	IE-16	58,74,686	51,92,402
273	Activity Fund	IE-17	-	-
	TOTAL		**12,91,34,760**	**12,64,18,747**
C	**Surplus of Income over Expenditures**		**1,69,96,618**	**87,36,034**
D	Add/Less: Prior period Items (Net)		-	-
E	**Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)**		**1,69,96,618**	**87,36,034**
F	Less: Transfer to Reserve Funds		-	-
G	**Net balance being surplus/ deficit carried over to Municipal Fund (E-F)**		**1,69,96,618**	**87,36,034**

The schedule referred above are an integral part of Income & Expenditure Account

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Schedules of Income & Expenditure Account

IE - 1 - 110 (Income From Duties & Taxes)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11001	Property Tax	57,50,079	82,85,071
1100131000	Samekit Kar	11,83,037	13,89,813
1100201000	Water Tax	84,65,103	57,17,842
1100304000	Surcharge Tax on Others-Shop	51,074	-
1100601000	Education Tax	20,50,187	19,87,500
1100801000	Animal Tax	3,777	11,451
1100901000	Electricity Tax	6,82,200	-
1108021000	Urban Development Cess	18,26,341	
1101301000	Professional Tax	-	1,76,925
1101501000	Export Tax		4,37,850
	TOTAL	**2,00,12,089**	**1,80,06,483**

IE -2 - 120 (Assigned Revenue & Compensation)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1210	**Assigned Revenue & Compensation**	68,93,727	18,60,660
1201011000	Stamp Duty on Transfer of Properties	4,41,29,545	3,53,69,695
1202001000	Compensation-Octroi	-	4,37,850
1202025000	Compensation-Export Tax	21,69,000	10,11,150
1201011000	Passenger Tax/ Samekit Anudan		
	TOTAL	**5,31,92,272**	**3,96,79,295**

IE 3 - 130 (Rent From Municipal Properties)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	**Rent From Municipal Properties**	-	1,46,03,826
1301000	Rent from civic Amenities	23,33,470	17,41,574
1301001000	Rent-Market	2,330	-
1301005000	Rent-Other	-	23,100
1302001000	Rent From Office Buildings	70,63,316	-
1301011000	Mutation Fees	13,812	-
1301017000	Rent-Slaughter House	1,84,538	19,215
1304002000	Rent-Lease of Land for Temporary use	-	4,26,510
1308000	Other Rent		
	TOTAL	**95,97,486**	**1,68,16,224**

IE 4 - 140 (Income Form License & Charges)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		-	1,613
1401000	Emparnelment & Registration Charges	-	3,76,271
1401100	License Fee	1,450	-
1401101000	License Fee-Trade	3,89,885	-
1401103000	License Fee-Hawker	69,715	-
1401201000	Permission Fee-Building Plan	24,036	-
1401301000	Fee-Plan Copy	4,570	19,121
1401309000	Fee-Copy of Certificate/Extract	65,680	-
1401312000	Fee-Others	44,19,217	54,78,307
1401401000	Development Charges	1,00,67,950	
1401503000	Regularization Fees- Building Construct	-	85,35,256
1402000	Penalty & Fine	3,01,367	-
1402002000	Penalty & Fine-Water Tax	29,857	-
1402004000	Penalty & Fine-Others	-	1,08,583
1404000	Other Fees	28,230	-
1404013000	Fee-Application	1,22,110	-
1404012000	Road Cutting Charge	36,750	-
1404017000	Connection Charges-Water Supply	316	-
1404022000	Fee-RTI Act	-	1,16,79,158
1405000	User Charges	1,14,000	-
1405002000	User Charges-Septic Tank Cleaning	24,70,039	-
1405010000	User Charges-Solid Waste Management	-	25,55,490
1408081000	Other Charges		
	TOTAL	**1,81,43,172**	**2,87,53,797**

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IE - 5 - 150 (Income From Sale & Hire Charges)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1501100	Sale of Forms & Publications	-	2,037
1501102000	Sale-Ration Card & Other Forms	270	-
1503000	Sale of Others	-	53,550
	TOTAL	270	55,587

IE - 6 - Grant Ultised From Revenue Expenses (160)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grants		
1601001000	Grant Revenue-State Govt.	11,13,959	2,24,07,009
1601011000	Grant Revenue-Central Govt.	-	11,43,215
1601091000	Grant Revenue-Dep.on Grant Assets	-	51,92,402
3201015000	Grant-15th Vitta Transfer to Revenue	47,84,637	
3202011000	Grant Road Deve. Transfer to Revenue	1,48,269	
3202012000	Grant Mulbhoot	85,18,103	-
3202001000	Grant - GOMP - State Finance Commission	1,70,27,000	-
	TOTAL	3,15,91,968	2,87,42,626

IE - 7 - 170 Income from Investments

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Interest on Investments		
1701001000	Interest-Fixed Deposits	94,92,325	-
	TOTAL	94,92,325	

IE - 7 - 171 Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Interest from Bank Accounts		
1711001000	Interest from Bank Accounts	34,75,914	28,73,561
1711002000	Interest-Auto Sweep Bank Account	3,76,222	-
	TOTAL	38,52,136	28,73,561

IE - 8 - 180 Other Incomes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1805001000	Unclaimed Refund Payable/ Liabilities Written Back	2,49,660	-
1808090000	Miscelleneous Income	-	2,27,207
	TOTAL	2,49,660	2,27,207

IE - 9 - 210 (Salary Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages & Bonus	-	5,31,97,680
2101001000	Salaries & Allowances-Officers Basic Pay	5,52,40,578	-
2101021000	Wages	94,48,366	-
2101022000	Wages-Temporary Staff	1,46,424	-
2102000	Benefits and Allowances	-	9,37,655
2102002000	Remuneration & Fee-Councillor	8,82,045	-
2102004000	Arrears Salary	9,22,820	-
2103000	Pension	-	11,03,639
2104001000	Death Cum Retirement Benefits	50,000	-
2104011000	Leave Encashment	10,75,154	-
2104021000	Provident Fund Contribution - Employer	16,55,366	-
2104021000	PF Contribution - Administrative Charges	43,496	-
2104021000	Provident Fund Contribution - Penalty	72,091	-
	TOTAL	6,95,36,340	5,52,38,974

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IE -10 - 220 (Administrative Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent Rates & Taxes	-	4,01,378
2201101000	Electricity Expenses	45,21,059	1,10,42,202
2201104000	Water Expenses	3,51,250	-
2201105000	Office Maintenance-Others	1,15,161	-
2201200	Communication Expenses	-	2,21,189
2201201000	Telephone expenses	59,395	-
2201211000	Web Internet Expense	1,62,372	-
2201221000	Postage Expenses	13,399	-
2202000	Books & Periodicals	56,940	3,32,094
2202001000	Magazine Expenses	87,120	-
2202002000	News Paper Expenses	2,94,210	-
2202100	Printing & Stationary	-	6,18,899
2202101000	Printing Expenses	14,11,557	-
2202102000	Stationery Expense	1,68,368	-
2202103000	Computer Stationery & Consumables	9,500	-
2205002000	Audit Fee Govt. Audit	65,000	80,535
2205101000	Legal Fees	1,04,178	12,609
2206000	Advertisement and Publicity-Others	1,14,180	7,81,683
2206001000	Advertisement Expenses	14,23,677	-
2206011000	Publicity Expenses	2,01,738	-
2206031000	Cultural Event Expenses	6,39,695	-
2205102000	Cost Recoveries of Tax Revenue	15,360	-
2205221000	Consultancy Fee & Charge	24,92,790	15,60,675
2204002000	Insurance Vehicle	2,48,069	2,34,048
2206032000	National Festival Celeberation Expense	8,10,941	-
2206033000	Religious Festival Celeberation Expense	4,14,061	-
2206035000	Sports Event Expenses	5,000	-
2206036000	Prize, Award & Felicitation Function Expense	65,000	-
2208000	Other Administrative Expenses	-	2,06,432
2208002000	Guest Entertainment Expense	11,43,332	-
2203011000	Fuel, Petrol & Diesel-Own Vehicles	17,75,534	-
2203021000	Conveyance Hire & Expense	28,273	-
2208004000	Honorarium-Others	14,000	-
2208001000	Meeting expenses	16,220	-
	TOTAL	1,71,77,979	1,54,91,736

IE -11 - 230 (Operation & Maintenance Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel	-	19,53,856
2301003000	Power & Fuel-SWM	99,061	-
2302000	Bulk Purchases	-	1,30,46,464
2304000	Hire Charges	-	13,89,914
2305000	Repairs & maintenance -Infrastructure Assets	-	9,34,294
2305100	Repairs & maintenance - Civic Amenities	-	15,40,710
2305200	Repairs & Maintenance - Buildings	-	58,109
2305300	Repairs & Maintenance - Vehicles	-	12,40,073
2305500	Repairs & Maintenance - Office Equipments		57,657
2305600	Repairs & Maintenance - Electrical Appliances		2,46,515
2308000	Other Operating & Maintenance Expenses	-	53,96,703
2302041000	Bulk Purchase Electrical Store	19,84,928	-
2304001000	Hire Charges-Machinery	9,84,837	-
2304002000	Hire Charges-Vehicle	2,39,103	-
2302002000	Bulk Purchase-Water Treatment Chemicals	36,50,170	-
2302020000	Bulk Purchase-Sanitation/Conservancy Material	51,21,442	-
2302030000	Bulk Purchase-Medicine	5,89,764	-
2302070000	Bulk Purchase-Others	10,58,501	-
2302070000	Bulk Purchase-Others-Waterways	15,88,405	-
2305001000	R & M-Concrete Road	16,51,852	-
2305003000	R & M-Other Road	4,71,992	-
2305012000	R & M-Open Drain	16,59,478	-
2305021000	R & M-Water Ways	8,10,764	-
2305027000	R & M-Water Dist.Pipeline	5,77,437	-
2305028000	R & M-Water Hand Pump	93,825	-
2305034000	R & M-Public Light Others	98,874	-
2305053000	R & M-Fogging Machine	90,860	-
2305101000	R & M-Park,Nurseries & Garden	12,38,353	-
2305102000	R & M-Lakes, Ponds & Dams	16,21,058	-
2305121000	R & M-Public Convenience / Toilets	1,06,892	-
2305131000	R & M-Street Lights	3,59,687	-
2305201000	R & M-Building Office	6,10,976	-
2305202000	R & M-Building Community	97,543	-
2305220000	R & M-Building-Fire Station	97,500	-
2305221000	R & M-Building-Temple	5,11,252	-
2305289000	R & M-Other Structures	1,73,110	-
2305304000	R & M-Truck	76,940	-
2305305000	R & M-Tanker	2,800	-
2305308000	R & M Fire Vehicle	7,47,053	-
2305309000	R & M-Tractor	1,33,916	-
2305390000	R & M-Vehicle Others	8,35,533	-
2305409000	R & M-Other Furnitures	19,850	-
2305501000	R & M-Air Conditioner	3,825	-
2305502000	R & M-Computer	1,09,450	-
2305504000	R & M-Photocopier/Printer	89,385	-
2305507000	R & M-TV	1,98,652	-
2305601000	R & M-Fan	2,400	-
2305709000	R & M-Other Plant & Machinery	81,200	-
2305760000	R & M-Motor Pump	10,16,522	-
2305910000	R & M Work of Art	11,46,474	-
2308002000	O & M-Testing & Inspection Charges	1,58,195	-
2308003000	O & M Garbage & Clearance Expenses	9,91,821	-
	TOTAL	3,12,25,583	2,28,64,295

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IE 12 240 Interest & Financial Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	**Interest & Finance Exp.**		
2405001000	Interest on Mukhya Mantri Shahari Payjal Loan	7,27,649	-
2405002000	Interest-Loan from HUDCO	5,01,800	-
2407001000	Bank Charges	29	2,284
2408002000	Other Finance Expenses	32,843	-
	TOTAL	**12,62,321**	**2,284**

IE 13 250 (Programe Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	14,89,668	-
2502000	Own Programmes	-	91,329
2502001000	Health & Nutrition Programme Expense	4,00,538	-
2502003000	Education Programme Expense	69,925	-
2502004000	Environment & Wildlife Programme Expense	4,55,970	-
2502010000	Welfare Programmes-Weaker Sections	65,617	-
2502010000	Welfare Programmes- Women,Children,Disabled,Aged	6,95,831	-
2502012000	Welfare Programmes-Others	4,92,074	-
2504001000	Mid Day Meal Expenses	2,38,228	-
	TOTAL	**39,07,851**	**91,329**

IE 14 260 (Grant Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601060002	Revenue Subsidies Given - PMAY - BLC	-	2,74,71,402
2603001000	Revenue Subsidies given	1,50,000	57,000
	TOTAL	**1,50,000**	**2,75,28,402**

IE 15 Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2718000	Miscellaneous Expenses	-	9,321
	TOTAL	-	**9,324**

IE 16 Depreciation

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27210	**Depreciation For Assets**	-	51,92,402
27220	Dep Buildings	6,17,850	-
27230	Dep Roads & Bridges	34,66,526	-
27231	Dep Sewerage and Drainage	3,26,425	-
27232	Dep Waterways	1,12,881	-
27234	Dep Sanitation and Solid Waste Management System	48,438	-
27240	Dep Plant & Machinery	3,20,743	-
27250	Dep Vehicles	5,94,303	-
27260	Dep Office & Other Equipments	1,95,232	-
27270	Dep Furniture, Fixtures,and Ele Appliances	1,92,289	-
	TOTAL	**58,74,686**	**51,92,402**

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Nagar Parishad Barnagar Dist. Ujjain (M.P)
Cash flow Statwment For the year ended 31st march 2024

Particulars	FY 2023-2024	
[A] Cash flows from operating activities		1,69,96,618
Add:Adjustments For		
Depreciation	58,74,686	
Interest & Finance Expenses	12,62,321	
Less: Adjustments for Profit on disposal of assets, Dividend Income, Investment income	94,92,325	
		1,46,41,300
Changes in current assets and current liabilities		
(Increase) / decrease in Sundry debtors	19,807	
(Increase) / decrease in Stock	-	
(Increase) / decrease in prepaid expenses	-	
(Increase) / decrease in other current assets	(1,35,200)	
(Decrease)/ increase in Deposits received	45,90,243	
(Decrease)/ increase in Deposits Works	-	
(Decrease)/ increase in Other Current Liabilities	31,99,028	
(Decrease)/ increase in Deposits Provisions	-	76,73,878
Extra ordinary items {please specify}		
Net cash generated from / (used in) operating activities [A]		2,23,15,178
[B] Cash flows from investing activities		
(Purchase) of fixed assets & CWIP	(6,39,34,383)	
Sales of fixed assets & CWIP		
Increase / (Decrease) in Special funds/grants	51,38,025	
Increase / (Decrease) in Earmarked funds	90,624	
(Purchase)/Sale of Investments	35,94,656	
Add:		
Proceeds from disposal of assets	-	
Proceeds from disposal of assets	-	
Investment Interest income received	94,92,325	
Interest income received	38,52,136	
Net cash generated from/ (used in) investing activities [B]		(4,17,66,617)
C] Cash flows from financing activities		
Add: Loans from banks/others received	-	
Less: Loans repaid during the period	(14,40,000)	
Loans & advances to employees	(2,05,302)	
Loans to others Finance expenses		
Interest & Finance Expenses	(12,62,321)	
Increase/(Decrease) in Reserve	74,30,012	
Increase/(Decrease) in Municipal Reserve	(3,53,72,082)	
Net cash generated from (used in) financing activities [C]		(3,08,49,693)
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		(5,03,01,131)
Cash and cash equivalents at beginning of period		16,63,78,976
Cash and cash equivalents at end of period		11,60,77,845
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		
• Cash Balances		9
• Bank Balances		11,60,77,836
• Scheduled co-operative banks		
• Balances with Post offices		
• Balances with other banks		
Total of the breakup of cash and cash equivalents		11,60,77,845

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Nagar Parishad Barnagar Dist. Ujjain (M.P.)
Receipts and Payments Account for the period from 01.04.2023 to 31.03.2024
As at 31 March 2024

Account Code	Head of Account	FY 2023 2024	
	Opening Balance of Cash and Bank		
45010	**Cash**		
4501001000	Cash in Hand	9	**9**
45020	**Balance with Bank**		
	Axis Bank 2105	27,659	
	Bank Of Baroda 0023	78,847	
	Bank of Baroda 4052	165	
	HDFC BANK	5,66,28,856	
	IDBI Bank 1909	5,61,65,585	
	Jila Shahkari Bank	9,261	
	Jila Shahkari Bank 6241	8,471	
	NMGB 1444	39,563	
	NMGB 1596	18,839	
	Pnb 3005	54,94,167	
	Pnb 3317	4,98,808	
	Post Office 5627	15,246	
	Sbi 387	36,34,805	
	Sbi 16222	1,813	
	Sbi 4942	4,07,61,623	
	Union 1841	21,06,696	
	Union 1843	7,00,572	
	Union 6370	32,207	
	Union Bank 1842	1,55,844	**16,63,78,967**
	Operation Receipts		
110	**Tax Revenue**		
11001	Property Tax	77,76,390	
1100131000	Samekit Kar	11,52,658	
1100201000	Water Tax	57,33,183	
1100301000	Surcharge Tax on Others-Shop	51,074	
1100601000	Education Tax	19,87,452	
1100801000	Animal Tax	3,777	
1100901000	Electricity Tax	6,82,200	
1108021000	Urban Development Cess	19,05,616	**1,92,92,350**
120	**Assigned Revenues & Compensations**		
1201011000	Stamp Duty on Transfer of Properties	68,93,727	
1201021000	Passenger Tax / Samekit Anudan	21,69,000	
1202001000	Compensation-Octroi	4,41,29,545	**5,31,92,272**
130	**Rental Income from Municipal Properties**		
1301001000	Rent-Market	25,47,140	
1301005000	Rent-Other	2,350	
1301011000	Mutation Fee	70,63,316	
1301017000	Rent-Slaughter House	13,812	
1304002000	Rent - Lease of Land for Temporary use	1,84,538	**98,11,156**
140	**Fees & User Charges**		
1401101000	License Fee-Trade	1,450	
1401103000	License Fee-Hawker	3,89,885	
1401201000	Permission Fee-Building Plan	69,715	
1401301000	Fee-Plan Copy	24,036	
1401309000	Fee-Copy of Certificate/Extract	4,570	
1401312000	Fee-Other	63,680	
1401401000	Development Charges	44,19,217	
1401503000	Regularization Fees-Building Construct	1,00,67,950	
1402002000	Penality & Fine-Water Tax	3,01,367	
1402004000	Penality & Fine-Other	29,857	
1404012000	Road Cutting Charge	1,22,110	
1404013000	Fee Application	28,230	
1404017000	Connection Charge-Water Supply	36,750	
1404022000	Fee-RTI Act	316	
1405002000	User Charges-Septic Tank Cleaning	1,14,000	
1405010000	User Charges-Solid Waste Management	17,64,240	**1,74,37,373**
150	**Sale & Hire Charges**		
1501102000	Sale-Ration Card & Other Forms	270	**270**
160	**Revenue Grants Contributions & Subsidies**		
1601001000	Grant Revenue-State Government	11,13,959	
3202001000	Grant GoMP-State Finance Commission	1,70,27,000	
3202012000	Grant GoMP-Mulbhoot	85,18,103	**2,66,59,062**
171	**Interest Earned**		
1711001000	Interest-Saving Bank Account	34,75,914	
1711002000	interest-Auto Sweep Bank Account	3,76,222	**38,52,136**
180	**Other Income**		
1805001000	Unclaimed Refund Payable/ Liabilities Written Back	2,49,660	**2,49,660**

Account Code	Head of Account	FY 2023 2024	
	Operation Payments		
210	**Establishment Expenses**		
2101001000	Salaries & Allowances-Officers Basic Pay	5,33,76,296	
2101021000	Wages	1,01,78,634	
2101022000	Wages-Temporary Staff	1,46,424	
2102002000	Remuneration & Fee-Councillor	8,82,045	
2102004000	Arrears Salary	9,22,820	
2104001000	Death Cum Retirement Benefits	50,000	
2104011000	Leave Encashment	10,75,154	
2104021000	PF Contribution-Administrative Charges	13,196	
2104021000	Provident Fund Contribution	16,55,366	
2104021000	Provident Fund Contribution-Penalty	72,091	**6,84,02,326**
220	**Administrative Expenses**		
2201101000	Electricity Expenses	45,21,059	
2201104000	Water Expenses	3,51,250	
2201105000	Office Maintenance-Others	1,15,161	
2201201000	Telephone Expenses	59,395	
2201211000	Web, Internet Expenses	1,62,372	
2201221000	Postage Expenses	13,599	
2202001000	Magazines	87,420	
2202002000	Newspapers	2,94,210	
2202003000	Books	56,940	
2202101000	Printing Expenses	13,99,757	
2202102000	Stationery Expenses	4,68,368	
2202103000	Computer Stationery & Consumables	9,500	
2203011000	Fuel, Petrol & Diesel-Own Vehicles	17,75,534	
2203021000	Conveyance Hire & Expenses	28,273	
2204002000	Insurance Vehicle	2,48,069	
2205002000	Audit Fee-Govt. Audit	65,000	
2205101000	Legal Fees	1,04,178	
2205102000	Cost Recoveries of Tax Revenue	35,360	
2205221000	Consultancy Fee & Charges	9,69,590	
2206001000	Advertisement Expenses	13,07,413	
2206011000	Publicity Expenses	2,01,738	
2206031000	Cultural Event Expenses	6,50,695	
2206032000	National Festival Celeberation Expenses	8,19,791	
2206033000	Religious Festival Celeberation Expenses	4,14,061	
2206035000	Sports Event Expenses	5,000	
2206036000	Prize, Award & Felicitation Function Expenses	65,000	
2206042000	Advertisement and Publicity-Others	1,14,180	
2208001000	Meeting Expenses	16,220	
2208002000	Guest Entertainment Expenses	11,43,332	
2208004000	Honorarium-Others	14,000	**1,55,16,465**
	Operation & Maintenance		
2301003000	Power & Fuel-SWM	99,061	
2302002000	Bulk Purchase-Water Treatment Chemicals	36,50,170	
2302020000	Bulk Purchase-Sanitation/Conservancy Material	51,21,442	
2302030000	Bulk Purchase-Medicine	5,89,764	
2302041000	Bulk Purchase Electrical Store	19,84,928	
2302070000	Bulk Purchase-Others	9,58,661	
2302070000	Bulk Purchase-Others Waterways	15,88,405	
2304001000	Hire Charges-Machinery	9,84,837	
2304002000	Hire Charges-Vehicle	2,39,103	
2305001000	R & M-Concrete Road	16,51,852	
2305003000	R & M-Other Road	4,71,992	
2305012000	R & M-Open Drain	16,55,478	
2305021000	R & M-Water Ways	8,10,764	
2305027000	R & M-Water Dist Pipeline	5,77,437	
2305028000	R & M-Water-Hand Pump	93,825	
2305034000	R & M-Public Light Others	98,874	
2305053000	R & M-Fogging Machine	90,860	
2305101000	R & M-Park,Nurseries & Garden	12,58,353	
2305102000	R & M-Lakes, Ponds & Dam	16,21,058	
2305121000	R & M-Public Convenience / Toilets	1,06,892	
2305131000	R & M-Street Lights	3,59,687	
2305201000	R & M-Building Office	6,10,976	
2035202000	R & M-Building Community	97,543	
2305220000	R & M Building-Fire Station	97,500	
2305221000	R & M-Building-Temple	5,11,252	
2305289000	R & M-Other Structures	1,73,110	
2305304000	R & M-Truck	76,940	
2305305000	R & M-Tanker	2,800	
2305308000	R & M-Fire Vehicle	7,47,953	
2305309000	R & M-Tractor	1,17,866	
2305390000	R & M-Vehicle Others	6,93,848	

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Annexure C

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

Name of ULB: Nagar Parishad Barnagar
Name of Auditor: Agrawal & Dhoot
Chartered Accountant

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2022-23	Year 2023-24	% of Growth		
(i)	संपत्तिकर	70,30,963	77,75,390	13.29%	Satisfactory Performance has been observed during the FY	Should consistently adopt better revenue recovery model for achieving direct revenue in future also.
(ii)	समेकित कर	12,76,877	11,52,658	-9.73%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and initiation one time settlement scheme.
(iii)	नगरीय विकास उपकर	18,90,668	19,05,616	3.79%	Satisfactory Performance has been observed during the FY	Should consistently adopt better revenue recovery model for achieving direct revenue in future also.
(iv)	शिक्षा उपकर	19,69,761	19,87,452	3.93%	Satisfactory Performance has been observed during the FY	Should consistently adopt better revenue recovery model for achieving direct revenue in future also.
	कुल योग	1,21,88,269	1,28,22,116			
	गैर राजस्व वसूली					
(i)	Hkou Hkwfe fdjk;k	30,80,693	27,47,840	-13.83%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and initiation one time settlement scheme.
(ii)	ty miHkksDrk izHkkj	59,66,938	57,33,183	-3.92%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and initiation one time settlement scheme.
(iii)	Bksl vif'k"V izcU/ku miHkksDrk izHkkj	30,73,153	29,95,915	-2.51%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and initiation one time settlement scheme.
(iv)	vU; dj @ 'kqYd	3,10,23,925	1,74,37,373	-43.79%	Negative growth has been observed during the FY.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously and also by applying proper revenue model procedures by way of penalty , Court of law procedures and initiation one time settlement scheme.
	कुल योग	4,31,44,709	2,89,14,311			
	महा योग	5,53,32,978	4,17,36,427			Refer Annexure B
2	Audit of Expenditure	The vouchers files are properly maintained by nagar Municipality and discrepancies has			Refer Annexure B	Refer Annexure B Point Audit of book Keeping
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			Refer Annexure B Point Audit of book Keeping	
4	Audit of FDR	Investments made by ULB in bank known as term deposit			It was observed that contracts could not be completed on time due to various reasons. Registers for Security Deposit details and Tenders sold details are not maintained	It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within time frame.
5	Audit of Tenders/Bids	We have audited tenders/ bids invited by the ULB -during the F.Y 2023-24 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.				
6	Audit of Grants & Loans	Grant register has been prepared by the municipality. On many instances out of own fund expenses has been incurred while verifying from Grant registermaintaned by nagar parishad.			The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The municipality is not sure of the head under which same grants are received as the same are directly credited in the month of March without mentioning heads. Utilization of expenses should be routed through grant only	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one	Diversion of Funds cannot be determined due to improper mainterance of Grant Registers and due to non adherence of guideines of opening a different bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.			We didn't came across any such diversion of fund	We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile.
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance, with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other	Revenue receipts as mentioned- Rs 11,34,67,279/-and Revenue expenditure as mentioned- Rs 11,96,94,029/-Therefore percentage as required = 105.49% (119694029/113467279)*100			Higher Revenue expenditure has been incurred as compared to revenue receipts on cash basis due to bulk purchase material.	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure and also bifurcation of revenue expenditure and capital expenditure should be maintained by ULB.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure- Rs 6,30,02,511 /- Total Expenditure- Rs 18,81,03,914/- Therefore percentage as required = 33.49 % (63002511/188103914)*100			Since we don't know ideal ratio so we are not able to comment upon it.	Since we don't know ideal ratio so we are not able to comment upon it.
9	Whether all the temporary advances has been fully recovered or not	Advance register has not been maintained by nagar parishad			Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared	Bank reconciliation Statement prepared byULB.			Refer Bank reconciliation statement	

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NAGAR PARISHAD BARNAGAR

Annexure D

Division	District	ULB Name	REVENUE RECEIPTS									Capital Receipts				
			Property Tax	Other Tax Revenue	Fees and User Charges	Revenue From Municipal Property	Assigned Revenue	Revenue Grants, Contribution and Subsidies	Sale and Hire charges	Interest	Miscellenous Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	Total
Ujjain	Ujjain	Barnagar	7776390.00	11515960.00	17437373.00	9811156.00	53192272.00	9632062.00	270.00	3852136.00	249660.00	6563827.00	0.00	17027000.00	18445903.00	155504009.00

REVENUE EXPENDITURE					CAPITAL EXPENDITURE			TOTAL EXPENDITURE
Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
68402326.00	15516465.00	30487910.00	1229477.93	4057851.00	63002511.00	2072000.00	3335373.00	188103913.93

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PNB 3317
Nagar Palika Parishad
for 2023-24 March

Closing Balance As per cash book			
			107936.29
Closing Balance As per Bank			
			107936.29

PNB 3005
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			**5494166.93**
Closing Balance As per Bank			**5494166.93**

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Bank of Baroda 0023
Nagar Palika Parishad
for 2023-24

			78847.00
Closing Balance As per cash book			78847.00
Closing Balance As per Bank			

Bank of Baroda 4052
Nagar Palika Parishad
for 2023-24

			657147.45
Closing Balance As per cash book			657147.45
Closing Balance As per Bank			

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Idbi 11909
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			
			29581865.00
Less: Excess Dr in Passbook			
23.06.2022	**(64536C-66800B)**	**2264**	
31.11.2022	**(90650C-96650B)**	**6000**	
21.03.2023	**(40806C-42806B)**	**2000**	**10264**
Add: Amount Cr in Cashbook But Not Dr in Passbook			
25.06.2020		**2571**	
30.01.2021	**SBM Expenses**	**13400**	
26.03.2021	**Books And P**	**5973**	
17.06.2021	**Diesel petrol**	**406771**	
31.05.2022	**Flex Expenses**	**8311**	
31.05.2022	**Flex Expenses**	**1520**	
31.05.2022	**Amanat Return**	**1250**	
08.07.2022	**7pay commission**	**41664**	
08.07.2022	**7pay commission**	**41664**	
08.07.2022	**7pay commission**	**41664**	
22.07.2022	**7pay commission**	**41664**	
28.07.2022		**176881**	
13.10.2022		**13566**	
30.11.2022		**68401**	
01.03.2023		**2750**	
07.03.2023		**2940**	**870990**
Add: Amount Cr in Passbook but not Dr in Cashbook			
15.05.2023	Axix Bank	193770	
08.01.2024	Vallabha Developers	935000	
08.01.2024	Vallabha Developers	4660000	
08.01.2024	Vallabha Developers	705980	**6494750**
Less: Amount Dr in Passbook but not Cr in Cashbook			
17.10.2023		255794	
25.01.2024		141880	
30.01.2024	Gaffar Pat	679191	**1076865**
Less: Short Cr in Cashbook			
22.06.2023	(D201348-C159672)	41676	
23.02.2024	(D290519-C180783)	109736	**151412**
			35709064.00
Closing Balance As per Bank			

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Union Bank of India 1841
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			2165225.50
Closing Balance As per Bank			2165225.50

Union Bank of India 6370
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			33101.19
Closing Balance As per Bank			33101.19

Union Bank of India 1842
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			160175.00
Closing Balance As per Bank			160175.00

Union Bank of India 1843
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			912135.23
Closing Balance As per Bank			912135.23

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SBI 9387
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash			
			3734153.68
Closing Balance As per Bank			
			3734153.68

SBI 46222
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			**1813.00**
Closing Balance As per Bank			**1813.00**

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SBI 4942
Nagar Palika Parishad
for 2023-24

Closing Balance As per cash book			
Less: Short Cr in Cashbook			22844642.72
12.11.2020			
12.11.2020	(27220 39020)	11800	
30.11.2022	(503200-492500)	10700	
	Vendor (522420C-590821B)	68401	90901.00
Add: Amount Cr in Cashbook But Not Dr in Passbook			
04.04.2022			
	GPF	125474	125474.00
Less: Amount Dr In Passbook But Not Cr In cashbook			
08.04.2022	shubham sales corporation	5700	
08.09.2023		353947	
08.09.2023		361072	720719.00
Add: Amount Cr in passbook but not Dr in cashbook			
16.04.2022	Bulk posting	14970	
16.04.2022	Bulk posting	6224	
16.04.2022	Bulk posting	9340	
16.04.2022	Bulk posting	3920	
16.04.2022	Bulk posting	6400	
16.04.2022	Bulk posting	900	
16.04.2022	Bulk posting	800	
26.05.2022	Bulk posting	30068	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
09.02.2023	Bulk posting	5000	
17.02.2023	Bulk posting	5000	172622.00
			22331126.52
Closing Balance As per Bank			

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