कार्यालय नगर परिषद बैहर जिला–बालाघाट (म0प्र0)

कमांक 1390/लेखा शाखा/2024–2025

बैहर दिनांक 06.03.2025

प्रति,

आयुक्त महोदय

नगरीय प्रशासन विकास विभाग

भोपाल म0प्र0

विषयः– चार्टेड एकाउंटेंट द्वारा प्रदाय आडिट रिर्पोट वर्ष 2023–24 बाबत् ।

उपरोक्त विषयांतर्गत के संबंध मे लेख है कि निकाय नगर परिषद बैहर की चार्टे एकाउंटेट के द्वारा वित्तीय वर्ष–2023–24 की आडिट रिर्पोट तैयार कराकर संयुक्त हस्ताक्षर कर इस पत्र के साथ संलग्न कर आपकी ओर सादर सम्प्रेषित है ।

संलग्नः– चार्टेड एकाउंटेंट कि रिर्पोट

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर
मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

पृ0क्र0/1390/लेखा शाखा/न.प./2024–2025

बैहर दिनांक 06.03.2025

प्रतिलिपिः–

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास जबलपुर संभाग जबलपुर की ओर सादर सूचनार्थ

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर
मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD BAIHAR

❖ **Report on the Financial Statements**

We have audited the accompanying financial statements of NAGAR PARISHAD BAIHAR ("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.

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.

अध्यक्ष
नगर परिषद बैहर

मुख्य नगर पालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
Regn. No. (F.R.N.) 137906W/C400298
Ward 17 Behind Gandi Ganj Nai Abadi Chhindwara M.P.

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.

- **Emphasis of Matters**

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

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

Our opinion is not modified in respect of these matters.

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

Scanned with OKEN Scanner

GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
Regn. No. (F.R.N.) 137906W/C400298
Ward 17 Behind Gandi Ganj Nai Abadi Chhindwara M.P.

- **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.

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

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

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

For GCV & Associates LLP
Chartered Accountants

Date: 30/09/2024
UDIN: 24433994BKEBXY5047

CA Vishal Sahu
(Partner)
MRN – 433994

अध्यक्ष
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

AUDIT PARA REPORTING

FINANCIAL YEAR 2023-24

GCV & ASSOCIATES LLP, CHARTERED ACCOUNTANTS
NAGAR PARISHAD BAIHAR

S. NO.	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
2	**Parameter : 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	Scheme wise utilisation certificates should be kept by the ULB in reconciliation with grant register.
3	**Parameter : 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
4	**Parameter : 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	NA.
5	**Parameter : 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

अध्यक्ष / पालक
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

			should be carefully monitored.
6	**Parameter : Audit of Grants & Loans**		
	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	**Parameter: 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		
8	**Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).**		
	5,51,28,706 ÷ 2,93,95,689 : 187.540%		
	Percentage of Capital expenditure wrt Total expenditure.		
	1,91,38,213 ÷ 7,45,64,969 : 25.667%		
9	**Parameter: 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.	NA.
10	**Parameter : Whether bank reconciliation statements is being regularly prepared**		
		BRS prepared by the ULB	NA

अध्यक्ष
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

Annexure 'I'

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.

लेखापाल
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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;
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.

नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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.

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.

अध्यक्ष
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP CHARTERED ACCOUNTANTS PARTNER

Scanned with OKEN Scanner

GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
Regn. No. (F.R.N.) 137906W/C400298
Ward 17 Behind Gandi Ganj Nal Abadi Chhindwara M.P.

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

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

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

For GCV & Associates LLP
Chartered Accountants

CA Vishal Sahu
(Partner)
MRN – 433994

नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
Regn. No. (F.R.N.) 137906W/C400298
Ward 17 Behind Gandi Ganj Nai Abadi Chhindwara M.P.

Annexure 'II'

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.
The revenue from various sources such as taxes, rental, fees & user charges etc and assigned revenues and compensations were verified as recognized and entered in the books of account produced before us except amount shown under the head Miscellaneous Income for which ULB does not provide any explanation.

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

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

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

5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis and we noticed that the deduction amount relating to vendor payment was recorded twice, first when deduction was made and secondly when deposited to the treasury. This results into totalling & balancing error in the cashbook. Also, due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. 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.

लेखापाल
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.
List of few pendency's of taxes from long time has been listed below:
In case of Water Tax-

Ward No.	Name	Amount
1	Sushma yadav	14,880.00
5	Habib Khan	11,040.00
5	Arun	6,300.00
6	Mustakaim Manjuri	12,640.00
8	Shabina bi	12,940.00

Interest and Penalty on delayed payment not recorded in the Property and Water tax register.
In case of property tax-

Ward No.	Name	Amount
6	Shree Roop Singh Bisen	1,46,042.00
14	Shree Kishore Ganatra	1,04,538.00
10	Shree SA Ali	71,398.00
9	Shree SD Rinayat	42,736.00
11	Shree Gopal Prasad	32,432.00

Interest and Penalty on delayed payment not recorded in the Property and Water tax register.

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.

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

GCV & ASSOCIATES LLP * CHARTERED ACCOUNTANTS PARTNER

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
   We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.
   It was noticed that ULB have not made payment of TDS-IT on professional fees and GST on rental receipts to the Government.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
   Issues relating to totalling and balancing has been found during the year relating to statutory dues deducted but the amount was recorded in cashbook twice, once when deduction made and second when the amount deposited through challan. Guidance has been provided to accountant to rectify the error.

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.

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS

अध्यक्ष
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

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 maintained Fixed Asset Registers, Security Deposit Registers, Loan Registers, Investment Registers as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.
Stock register was maintained by the ULB but the same was not certified by the person in charge. Also the closing value of stock was not mentioned in the register and only quantity was recorded.

लेखापाल
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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.

   During the year, there were no advances relating to employees and 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 provided to us and attached with this report.

   However, three bank accounts with SBI 1889, SBI 2416 & SBI 8712 were closed during the year, but statements were not provided to verify them.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
   Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register is produced below at the point 6(1) of this report.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
   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. <u>Audit of FDR</u>

1) The auditor is responsible for audit of all fixed deposits and term deposits.
   As per the details provided and on perusal of the records, the FDR amounting to Rs. 1.26 Cr including interest as held by the ULB has been matured during the year and amount received in bank a/c.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
   As per the details provided, ULB held one FDR at the beginning of the year and it was realised during the year along with interest. Hence, we cannot comment over FDR records and timely renewals.

लेखापाल
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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 was kept at available competitive rates. However there was no 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.
Interests on FDRs' are booked on receipt basis, as on the maturity total amount is recorded in the cash book.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

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

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

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

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

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.

GCV & ASSOCIATES LLP PARTNER

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

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.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per grant records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
15th Finance Commission Grant	30,07,332.00	76,82,840.00	1,05,37,047.00	1,53,125.00
Kayakalp Yojna	31,00,000.00	-	21,26,875.00	9,73,125.00
Mulbhoot Suvidha	4,26,528.00	38,92,267.00	40,78,343.00	2,40,452.00
Road Development Grant	4,21,732.00	26,46,743.00	30,28,055.00	40,420.00
SDRF	49,55,870.00		1,63,130.00	47,92,740.00
Toilet Nirman Anudan	7,17,000.00			7,17,000.00
State Finance Commission Grant	1,65,546.00	1,12,63,000.00	1,13,51,542.00	77,004.00
Talab Nirman anudan	69,58,905.00		61,14,542.00	8,44,363.00

Anganbadi yojna anudan mad, CM Urban Infrastructure grant, Special grant, Kitchen Shed construction grant were not mentioned in the Grant Register.
The closing balance of some grants are in variation with financial statement due difference in opening balances.

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and from Bank under peyjal scheme. 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.

Details of HUDOC loans is as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	62,104.00	1,16,500.00	1,78,604.00
Quarter-2	59,294.00	1,16,500.00	1,75,794.00
Quarter-3	55,664.00	1,16,500.00	1,72,164.00
Quarter-4	53,037.00	1,16,500.00	1,69,537.00

Adjustment in the books of accounts were made through municipal fund to bring the HUDCO loan amount at actual outstanding value of ULB's share.

Under payjal yojna, the loan amount has been deposited by CG/SG of their share. The ULB has not repaid its own share of liability. Payment made as per statement during the year was Rs. 38.47 lakhs and outstanding amount at year end stood at Rs. 1.99 Crore.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS
Regn. No. (F.R.N.) 137906W/C400298
Ward 17 Behind Gandi Ganj Nai Abadi Chhindwara M.P.

Non Recovery of dues

As per wasooli patrak (demand and recovery statement prepared by the revenue department of the ULB

(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 un-recovered amount
Sampatti Kar	16.02	7.11	8.91	20.74	13.81	6.93	20.92	15.84
Samekit Kar	3.93	2.39	1.54	4.30	2.78	1.52	5.17	3.06
Siksha Upkar	3.32	2.50	0.82	4.43	3.48	0.95	5.98	1.77
Nagar Vikas Upkar	4.24	2.63	1.60	5.60	4.30	1.30	6.94	2.90
Water Tax	8.34	2.28	6.07	9.32	4.45	4.87	6.73	10.94
Shop Rent	0.00	0.00	0.00	2.15	2.15	0.00	2.15	0.00
Solid Waste Management	0.00	0.00	0.00	2.09	1.17	0.92	1.17	0.92
Total	35.85	16.90	18.95	48.63	32.15	16.48	49.05	35.43
Total Un-Recovered amount								35.43

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. The difference in receipt and closing balance were found between the wasooli patrak entries and financial statement.

For GCV & Associates LLP
Chartered Accountants

CA VISHAL SAHU
M.No. 433994
FRN. 137906W/C400298
CHARTERED ACCOUNTANTS

CA Vishal Sahu
(Partner)
MRN – 433994

लेखापाल
नगर परिषद बेहर

Date: 30/09/2024

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

Name of ULB Nagar Parishad Balhar
Name of Auditor GCV & Associates LLP

Annexure C
Amt in lakhs

S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions
	Audit of Revenue	Receipt in (Rs.)							
	Rajaswa Kar wasooli	2022-23	2023-24						
1	Sampatti Kar	20.06	20.92	4.29	Collection % w.r.t. total dues is	56.91%	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.
2	Samekit Kar	4.48	5.17	15.26	Collection % w.r.t. total dues is	62.79%	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.
3	Siksha Upkar	5.53	5.98	8.22	Collection % w.r.t. total dues is	77.17%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Nagar Vikas Upkar	4.33	6.94	60.22	Collection % w.r.t. total dues is	70.51%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	34.40	39.00							
	Gair-Rajaswa wasooli									
5	Water Tax	7.47	6.73	-9.91	Collection % w.r.t. total dues is	38.07%	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	Shop Rent	2.15	2.15	0.00	Collection % w.r.t. total dues is	100.00%	which is	Very good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	9.61	8.87							
	Grand Total	44.01	47.87							

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Annexure D

Revised abstract sheet for reporting on audit paras FY 2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Jabalpur	Balaghat	Baihar	Nagar Panchayat

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
35,06,708.00	-	12,72,956.00	9,12,586.00	2,22,26,170.00	3,55,12,612.77	14,77,269.34

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	76,82,840.00	1,12,63,000.00	96,74,060.00	9,35,28,202.11

Revenue Expenditure							
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	Total Expenditure
18	19	20	21	22	23	24	25
2,58,71,046.00	28,02,784.00	2,49,93,263.00	2,30,812.89	15,28,851.00	30,63,443.79	1,91,38,213.00	7,76,28,413.68

#Property tax includes samekit kar, urban development cess & education cess

Auditor
FRN:
MRN:

SCV & Associates LLP
137906W/C400298
433994

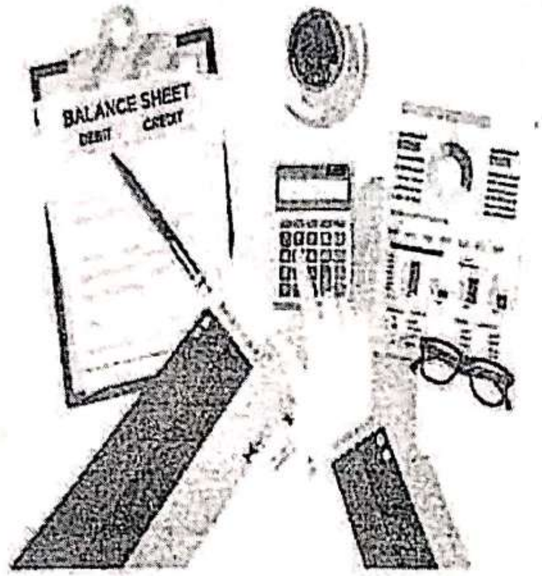
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-24
NAGAR PARISHAD BAIHAR



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

अध्यक्ष
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

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

Amt In INR

HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
Tax Revenue	IE - 1	35,06,708.00	34,41,035.00
Assigned Revenues And Compensation	IE - 2	2,22,26,170.00	2,22,00,765.00
Rental Income From Municipal Properties	IE - 3	9,12,586.00	11,80,262.00
Fees And User Charges	IE - 4	12,72,956.00	10,05,583.00
Sales And Hire Charges	IE - 5	2,22,541.00	3,050.00
Revenue Grants, Contibution And Subsidies	IE - 6	3,55,12,612.77	4,60,32,740.83
Income From Investments	IE - 7	9,05,987.00	2,77,982.00
Interest Earned	IE - 8	21,081.34	25,604.00
Other Income	IE - 9	3,27,680.00	7,45,265.00
TOTAL - INCOME		6,49,08,302.11	7,49,12,286.83
EXPENDITURE			
Establishment Expenses	IE - 10	2,56,71,046.00	1,96,02,926.00
Administrative Expenses	IE - 11	28,02,784.00	30,37,215.00
Operations And Maintainance	IE - 12	2,49,93,263.00	2,94,86,399.00
Interest And Finance Charges	IE - 13	2,30,812.89	2,75,135.30
Programme Expenses	IE - 14	12,30,801.00	4,85,980.00
Revenue Grants, Contribution And Subsidies	IE - 15	2,98,050.00	9,01,976.00
Provisions And Write Off	IE - 16	-	
Miscellaneous Expenses	IE - 17	-	-
Depreciation		84,25,949.72	1,51,52,895.81
TOTAL - EXPENDITURE		6,38,52,706.61	6,89,42,527.11
Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		10,55,595.50	59,69,759.72
Add: Prior Period Items (Net)	IE - 18	-	(13,533.00)
Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		10,55,595.50	59,83,292.72
Less: Transfer to Reserve Funds		1,65,847.00	2,42,985.00
Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		8,89,748.50	57,40,307.72

NAGAR PARISHAD BAIHAR
Chief Municipal Officer

लेखापाल
नगर परिषद बैहर
Accounts Officer

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
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		25,03,751.00	24,48,671.00
1100101	Property Tax	20,74,031.00		
1100135	Samekit kar	4,29,720.00		
1100200	Water Tax (Incl. Fees & Charge)		-	-
1100200	Water Tax (Incl. Fees & Charge)	-		
1100300	Sewerage Tax			-
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax		4,43,042.00	4,38,849.00
1100601	Education Cess	4,43,042.00		
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)	5,59,915.00	5,59,915.00	5,53,515.00
1109000	Tax Recovery		-	0.00
1109011	Other Taxes	-		
	Total Refund and remission of tax revenues.		35,06,708.00	34,41,035.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	Duties & Taxes Collected by Others		22,87,174.00	11,85,030.00
1201011	Stamp Duty on Transfer of Properties	22,87,174.00		
1202000	Compensation in lieu of Taxes & Duties		1,99,38,996.00	2,10,15,735.00
1202001	Compensation in lieu of Octroi	1,91,85,996.00		
1202032	Compensation in lieu of Samekit kar	7,53,000.00		
	Total assigned revenues & Compensation		2,22,26,170.00	2,22,00,765.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

CCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
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**		8,87,436.00	11,80,262.00
1301000	Consolidated rent from civic animeties	2,14,752.00		
1301001	Rent From Markets	4,90,950.00		
1301002	Rent from shopping Complexe	1,65,684.00		
1301003	Rent from community hall	1,050.00		
1301011	Mutation Fees	15,000.00		
1303000	**Rent Guest Houses**			-
1303001	Guest Houses	-		
1304000	**Rent from Lease of Lands**		25,150.00	0.00
1304002	Consolidated Rent from Lease of Lands	25,150.00		
1308000	Other Rents		-	0.00
1308002	Other	-		
1309000	Remission & Refund-Rent			0.00
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		9,12,586.00	11,80,262.00
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		9,12,586.00	11,80,262.00
	Total Rental Income From Municipal Properties		9,12,586.00	11,80,262.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
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**		40.00	700.00
1401007	Registration Fee labour	40.00		
1401100	**Licensing Fees**		-	
1401123	Licensing fees-Flour Mill	-		
1401106	Licensing fees-Casual Vendors	-		
1401126	Licensing fees-Others	-		
1401200	**Fees for Grant Of Permit**		63,445.00	36,750.00
1401201	Fees from sanction of Building plans	63,445.00		
1401203	Anugyan Shulk	-		
1401300	**Fees for Certificate or Extract**		2,061.00	23,621.00
1401302	Birth&Death Registration	30.00		
1401309	Fee copy of certificate exact	1,431.00		
1401311	Fee Marriage Registration	600.00		
1401400	**Development Charges**		-	
1401401	Development Charges	-		
1401500	**Regularisation Fees**		-	
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		14,750.00	2,734.00
1402004	Penality & Fine other	14,750.00		
1404000	**Others Fees**		9,46,520.00	29,928.00
1404001	Advertisment Fees	3,000.00		
1404009	Cattle pounding Fees	2,725.00		
1404013	Fee application	1,450.00		
1404017	Connection charges-water supply	9,39,303.00		
1404022	Fee RTI	42.00		

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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

1405000	**User Charges**		2,46,140.00	9,09,450.00
1405001	Litter & Debris Collection Charges	1,11,530.00		
1405002	Sepitic tank Cleaning charges	1,24,110.00		
1405009	Charges for supply of water by tanker	10,500.00		
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**		-	2,400.00
1407004	Service Charges			
1408000	**Consolidated Others Charges**		-	-
	Sub-Total		12,72,956.00	10,05,583.00
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		12,72,956.00	10,05,583.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	Sale of Products			0.00
1501001	Sale of garbage, compost & other		-	
1501100	Sale of Forms & Publications		2,22,541.00	3,050.00
1501101	Sale of tenders papers	2,22,541.00		
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		-	0.00
1504100	Hire Charges for Equipments			-
	Total Income from sale & hire charges		2,22,541.00	3,050.00

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	75,63,072.00		
1601001	State Government	1,95,23,591.05		
1601091	Revenue Grant- Dep.	84,25,949.72	3,55,12,612.77	4,60,32,740.83
1602000	Re- imbursement of expenses			-
1602001	State Government	-		
1603000	Contribution towards Scheme			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		3,55,12,612.77	4,60,32,740.83

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		9,05,967.00	2,77,982.00
1701001	Fixed Deposit	9,05,967.00		-
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		9,05,967.00	2,77,982.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
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		21,081.34	25,604.00
1711001	Consolidated Interest from Bank Accounts	21,081.34		
1712000	Interest on Loans and advances to employees			
1713000	Interest on Loans to others			-
1716000	Other Interest			0.00
1716001	Interest from other Receivables	-		
	Total Interest Earned		21,081.34	25,604.00

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		2,12,324.00	7,28,265.00
1808001	Penalty On Contractors	-		
1808090	Miscellaneous Income	2,12,324.00		
1850000	Unclaimed Refund payable/liabilities written back	1,15,356.00	1,15,356.00	17,000.00
1850000	Consolidated prior period Income	-		
1854000	Other Income			
	Total Other Income		3,27,680.00	7,45,265.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	Consolidated Salaries Wages Bouns		1,96,61,318.00	1,96,02,926.00
2101011	Salaries & Allowances	1,23,75,817.00		
2101021	Wages	72,85,501.00		
2102000	Benefits and Allowances		62,09,728.00	
2102002	Remuneration & Fees Councillor	6,28,077.00		
2102004	Arrears Salaary	1,67,258.00		
2102007	Dearness Allowance	52,77,074.00		
2102008	HRA	1,04,908.00		
2102009	Vehicle Allowance	6,500.00		
2102031	Medical Allowance	25,911.00		
2103000	Pension		-	
2103001	Pension/family pension contribution			
2104000	Other Terminal & Retirement Benefits		-	
2104011	Leave Encashment			
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses		2,58,71,046.00	1,96,02,926.00

लेखापाल
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIATES LLP CHARTERED ACCOUNTANTS PARTNER

Scanned with OKEN Scanner

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

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**			
2201001	Rent expenses-Office building		-	
2201002	Rent expenses-Others			
2201100	**Office Maintenance**			
2201101	Electricity Expense		-	
2201102	Security Expense			
2201200	**Communication Expenses**			
2201201	Telephone Expences		36,647.00	15,279.00
2201211	Web, Internet	4,460.00		
		32,187.00		
2202000	**Books & Periodicals**			
2202001	Printing Expenses		4,725.00	6,870.00
2202002	Newspapers	4,725.00		
2202100	**Printing & Stationary**			
2202101	Printing Expenses	74,115.00	3,97,690.00	4,25,111.00
2202102	Stationery	3,23,575.00		
2203000	**Travelling & Conveyance**			
2203005	Travelling & Conveyance		-	
2204000	**Insurance**			
2204002	Vehicles	1,30,762.00	1,30,762.00	1,26,313.00
2205000	**Audit Fees**			
2205000	Consolidated audit fees	41,300.00	41,300.00	41,300.00
2205003	Statutory Audit			
2205100	**Legal Expenses**		1,34,462.00	2,10,250.00
2205101	Legal Fee	62,000.00		
2205102	Cost Recovieres Of tax revenue	72,462.00		
2205200	**Professional and other Fees**		8,51,030.00	10,59,009.00
2205201	Techincial Fees	6,36,730.00		
2205221	Consultancy Fees charges	2,14,300.00		
2206000	**Advertisement and Publicity**		11,84,198.00	7,42,623.00
2206001	Advertisement expenses	4,36,937.00		
2206011	Publicity Expense	5,81,221.00		
2206032	National Festival Celebration Expesnse	1,66,040.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		21,970.00	4,10,460.00
2208001	Expense For meeing of corporation	21,970.00		
2208051	Miscellaneous expenses	-		
	Total Administrative Expenses		28,02,784.00	30,37,215.00

GCV & ASSOCIATES PARTNER CHARTERED ACC

नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी,
नगर परिषद बैहर

Scanned with OKEN Scanner

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

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		77,30,715.00	76,59,262.00
2301001	Bulk purchase power and electricity	33,71,673.00		
2301002	Bulk purchase power and Fuel	43,59,042.00		
2302000	**Bulk Purchases**		1,18,18,485.00	1,50,97,859.00
2302002	Bulk Purchases water ways	9,93,352.00		
2302020	Bulk Purchase of Sanitation	70,18,409.00		
2302040	Bulk Purchase of Engineering store	5,84,868.00		
2302041	Bulk Purchase of Electrical store	18,34,894.00		
2302070	Bulk purchase other	13,86,962.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		8,96,394.00	16,53,826.00
2304001	Hire charges Machinery	7,50,500.00		
2304002	Hire charges Vehicle	1,39,894.00		
2304003	Hire charges Other	6,000.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		15,69,974.00	19,67,863.00
2305001	R & M-Concrete Road	8,50,251.00		
2305012	R & M-open drains	1,03,230.00		
2305021	R & M-Water ways	3,39,615.00		
2305023	R & M Open Wells	63,000.00		
2305027	R & M-Water pipline	19,428.00		
2305035	R & M Public Light Hight mast	1,45,700.00		
2305041	R & M-Plant & machinery	48,750.00		
2305100	**Repairs & Maintenance - Civic Amenities**		1,22,791.00	10,03,164.00
2305101	Parks, Nurseries & Gardens	66,776.00		
2305106	Painting work	47,875.00		
2305121	Public Toilet	8,140.00		
2305200	**Repairs & Maintenance - Building**		4,64,123.00	
2305202	Community Building	97,392.00		
2305209	School building	1,95,916.00		
2305280	R & M Boundry wall & Fencing	1,21,315.00		
2305289	R & M Other Structure	49,500.00		

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

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

2305300	**Repairs & Maintenance - Vehicles**		12,53,057.00	6,33,628.00
2305304	Trucks	76,115.00		
2305308	Fire tenders	5,98,689.00		
2305309	R&M Tractors	1,56,308.00		
2305390	R & M Vehicle	4,21,945.00		
2305400	**R & M-Furniture**		21,030.00	
2305401	Chairs	19,230.00		
2305403	Almirahs	1,800.00		
2305500	**Repairs & Maintenance - Office Equipments**		2,27,140.00	3,21,720.00
2305502	Computer	74,570.00		
2305504	Photo copier	1,33,070.00		
2305510	R&M CCtv system	19,500.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		4,715.00	980.00
2305601	R&M Fan	4,715.00		
2305700	**Repairs & Maintenance - Plant & Machinery**		32,840.00	5,125.00
2305760	R&M Motor Pump	32,840.00		
2305900	**Repairs & Maintenance - Others**		-	
2308000	**Other Operating & Maintenance Expenses**		8,51,999.00	11,42,972.00
2308003	Garbage & Clearness Expense	2,01,899.00		
2308011	O&M River Conservation	3,20,417.00		
2308082	Other Repair & Maintenance	3,29,683.00		
	Total Operations & Maintenance		2,49,93,263.00	2,94,86,399.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.			-
2403000	Interest on Loans From Govt.Bodies & Associations			-
2404000	Interest on Loans From International Agencies			-
2405000	Interest on Loans From Banks & other Financial Institutions		2,30,099.00	2,72,898.00
2405002	Loan from HUDCO	2,30,099.00		
2405001	Interest on Employee Retirement Benefits			-
2406000	Other Interest			-
2407000	Bank Charges		713.89	2,237.30
2407001	Bank Charges	713.89		
2408000	Other Finance Charges			
	Total Interest & Finance Charges		2,30,812.89	2,75,135.30

नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बेहर

GCV & ASSOCIA
PARTN

NAGAR PARISHAD BAIHAR
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		4,17,687.00	
2501002	Election Expenses	4,17,687.00		
2502000	Own Programs		8,13,114.00	4,85,980.00
2502001	Consolidated Own Programs	8,13,114.00		
2503000	Share in Programs of others		-	-
	Total Programme Expenses		12,30,801.00	4,85,980.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	Grants [specify details]		2,98,050.00	9,01,976.00
2601003	Child Govt	2,33,050.00		
2601005	Anthiyasthi Saheyta Rashi	65,000.00		
2602000	Contributions [specify details]			
2603000	Subsidies [specify details]			-
	Total Revenue Grants, Contributions & Subsidies		2,98,050.00	9,01,976.00

Schedule IE-16 : Provisions & Write off

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner
Scanned with OKEN Scanner

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

Schedule IE-17 : Miscellaneous Expenses

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

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	Prior Period-Other Income			-
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)			-
2808000	Prior Period-Other Expense			
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense	-		(13,533.00)
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			-
	Total Prior Period Items (a-b)			(13,533.00)

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

PARTNER

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
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
	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,84,94,154.84	2,88,57,235.54
	Earmarked Funds	B-2	13,34,007.00	11,68,160.00
	Reserves	B-3	9,73,83,962.15	8,28,24,609.78
	Total Reserves and Surplus		12,72,12,123.99	11,28,50,005.32
A-2	Grants, Contributions for Specific Purpose	B-4	4,15,48,288.00	5,91,01,309.05
A3	Loans			
	Secured Loans	B-5	2,21,86,459.92	2,52,49,903.71
	Unsecured Loans	B-6	-	-
	Total Loans		2,21,86,459.92	2,52,49,903.71
	TOTAL SOURCES OF FUNDS (A1-A3)		19,09,46,871.91	19,72,01,218.08
	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		18,45,01,107.00	16,53,62,894.00
	Less : Accumulated Depreciation		9,95,89,961.93	9,11,64,012.21
	Net Block		8,49,11,145.07	7,41,98,881.79
	Capital Work in Progress		8,73,37,733.00	8,73,37,733.00
	Total Fixed Assets		17,22,48,878.07	16,15,36,614.79
B2	Investments			
	Investments-General Fund	B-12	-	1,17,00,000.00
	Investments-other Fund	B-13	-	
	Add .-Accrued Interest			
	Total Investment		-	1,17,00,000.00
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	4,50,793.44	4,50,793.34
	Sundry Debtors (Receivables)	B-15	41,39,848.00	35,84,864.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	28,056.00	
	Cash and Bank Balance	B-17	2,10,74,774.38	2,58,59,785.93
	Loans , advances and deposits	B-18	1,07,804.00	1,07,804.00
	Total Current Assets		2,58,01,275.82	3,00,03,247.27
B4	Current Liabilities and Provisions			
	Deposits received	B-7	4,46,876.00	3,92,579.00
	Deposits Works	B-8	-	
	Other liabilities(Sundry Creditors)	B-9	66,56,405.98	56,46,064.98
	Provisions	B-10	-	
	Total Current Liabilities		71,03,281.98	60,38,643.98
B5	Net Current Assets (B3-B4)		1,86,97,993.84	2,39,64,603.29
C	Other Assets	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		19,09,46,871.91	19,72,01,218.08

NAGAR PARISHAD BAIHAR
Chief Municipal Officer

लेखापाल
Accounts Officer नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
Balance as per last account	310	3101000	3100000	
Addition during the year		2,88,57,235.64		
. Surplus for the year			-	2,88,57,235.64
Transfers		-	8,89,748.50	-
				8,89,748.50
Total (Rs.)		-	-	-
Deductions during the year	-	-	8,89,748.50	-
. Deficit for the year		-	-	8,89,748.50
. Transfers- Urban & Poor settlement			-	-
. Transfers- other-Loan adj		-		
Total (Rs.)		12,52,829.30	-	-
Balance at the end of the Current year	-	12,52,829.30	-	12,52,829.30
	-	2,76,04,406.34	-	12,52,829.30
			8,89,748.50	2,84,94,154.84

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

Particulars				
ACCOUNT CODE	Sanchit Nidhi	Janbhagidari	Others	Total
(a) Opening Balance				
(b) Additions to the Special Fund	11,68,160.00	-		11,68,160.00
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)	1,65,847.00			-
Total (b)	13,34,007.00	0.00	0.00	1,65,847.00
(c) Payments out of Funds				13,34,007.00
[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				-
ADVANCE FOR EXPENSES (D)	-	-	-	-
Net Balance at the year end (a+b)-(c+d)	13,34,007.00	-	-	0.00
				13,34,007.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES
PARTNER

Amt. in lakhs

NAGAR PARISHAD BAIHAR
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	7,18,65,665.78	1,91,38,213.00	84,25,949.72	8,25,77,929.06
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	1,09,58,944.00	38,47,089.09	-	1,48,06,033.09
3123000	Special Funds (Utilised)			-	
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	8,28,24,609.78	2,29,85,302.09	84,25,949.72	9,73,83,962.15

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	1,18,64,520.00	4,72,36,789.05	-	5,91,01,309.05
(b) Additions to the Grants*				
* Grant received during the year	84,77,840.00	2,01,42,060.00	-	2,86,19,900.00
* 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)	84,77,840.00	2,01,42,060.00	-	2,86,19,900.00
Total (a+b)	2,03,42,360.00	6,73,78,849.05	-	8,77,21,209.05
(c) Payments out of Funds				
[i] Capital Expenditure on				
* Fixed Assets	61,74,524.00	1,29,63,689.00	-	1,91,38,213.00
* others		-		-
[ii] Revenue Expenditure on	-	-	-	-
* Salary, Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	75,11,117.00	1,95,23,591.05	-	2,70,34,708.05
[iii] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer to Municipal Fund	-	-		-
Total (c)	1,36,85,641.00	3,24,87,280.05	-	4,61,72,921.05
Net Balance at the year end (a+b)-(c)	66,56,719.00	3,48,91,569.00	-	4,15,48,288.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
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

Amt in INR

Particulars	14th Finance Commission	15th Finance Commission	12th finance commission	Pradhan Mantri Awas Yojna	SDRF	TOTAL
(a) Opening Balance	29,31,342.00	54,44,042.00	19,138.00	2,32,000.00	32,76,008.88	1,18,84,530.88
(b) Additions to the Grants*						
* Grant received during the year	-	78,52,940.00	-	7,96,000.00	-	86,77,940.00
* 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)	-	78,87,940.00	-	7,96,000.00	-	86,77,940.00
Total (a+b)	29,31,342.00	1,32,96,982.00	19,138.00	10,28,000.00	32,76,008.88	2,05,62,470.88
(c) Payments out of Funds						
(i) Capital Expenditure on						
* Fixed Assets	-	63,11,394.00	-	-	1,83,130.00	81,74,524.00
* others		-			-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-
* Salary, Wages and allowances etc.						
* Rent Other administrative charges						
* others	5,48,754.00	65,62,363.00	-			75,11,117.00
(iii) Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund & grant refund			-			
Total (c)	5,48,754.00	1,28,73,757.00	-	-	1,67,130.00	1,36,85,641.00
Net Balance at the year end (a+b)-(c)	23,82,588.00	4,23,225.00	19,138.00	10,28,000.00	31,08,878.88	68,65,719.88

नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

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

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

Particulars	Grants from State Finance Commission	Grant For Road Development	Grant - Mumoont	Grant - Anganwadi	Kayakalp	Special Fund for ULB	MLA LAD
(a) Opening Balance	1,70,446.00	3,35,096.00	15,07,328.00	5,00,000.00	31,00,000.00	2,00,00,005.00	6,50,000.00
(b) Additions to the Grants*							
* Grant received during the year	1,12,63,000.00	26,46,743.00	38,92,267.00	-	-	12,00,000.00	
*Transfer From Municipal Fund	-	-			-		
* Interest / Dividend earned on Grant Investments					-		
* Profit on Disposal of Special Fund Investments							
* Appreciation in Value of Special Fund Investments							
* Other addition (Specify nature)							
Total (b)	1,12,63,000.00	26,46,743.00	38,92,267.00	-	-	12,00,000.00	-
Total (a+b)	1,14,33,446.00	29,81,839.00	53,99,595.00	5,00,000.00	31,00,000.00	2,12,00,005.00	6,50,000.00
(c) Payments out of Funds							
(i) Capital Expenditure on							
* Fixed Assets							
* others	16,93,223.00	11,21,137.00	24,92,443.00	-	21,26,875.00		6,50,000.00
(ii) Revenue Expenditure on							
* Salary, Wages and allowances etc	-	-	-	-	-		
* Rent Other administrative charges							
* others	96,83,219.00	18,20,282.00	26,06,700.00	-			
(iii) Other							
* Loss on Disposal of Special Fund							
* Diminution in Value of Special Fund Investments							
* Transfer to Municipal Fund							
Total (c)	1,13,56,442.00	29,41,419.00	51,59,143.00	-	21,26,875.00	-	6,50,000.00
Net Balance at the year end (a+b)-(c)	77,004.00	40,420.00	2,40,452.00	5,00,000.00	9,73,125.00	2,12,00,005.00	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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

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

Amt in (Rs)

Particulars	CM Urban Infra	Talab	Other Grant	Kitchen shed	Anthyashti Shayata Rashi	Swatcha Mission	Ladli Bhen	Govt Child	TOTAL
(a) Opening Balance	58,88,000.00	1,07,52,574.00	49,00,340.05	2,58,000.00			75,000.00	-	4,72,36,783.05
(b) Additions to the Grants*									
* Grant received during the year				4,42,000.00	65,000.00	4,00,000.00		2,33,050.00	2,01,42,060.00
*Transfer From Municipal Fund								-	-
* Interest / Dividend earned on Grant Investments									-
* Profit on Disposal of Special Fund Investments									-
* Appreciation in Value of Special Fund Investments									-
* Other addition (Specify nature)									-
Total (b)	-	-	-	4,42,000.00	65,000.00	4,00,000.00	-	2,33,050.00	2,01,42,060.00
Total (a+b)	58,88,000.00	1,07,52,574.00	49,00,340.05	7,00,000.00	65,000.00	4,00,000.00	75,000.00	2,33,050.00	6,73,78,849.05
(c) Payments out of Funds									
[i] Capital Expenditure on									
* Fixed Assets									-
* others		48,80,011.00						-	1,29,53,689.00
[ii] Revenue Expenditure on									
* Salary, Wages and allowances etc								-	-
* Rent Other administrative charges									-
* others		10,00,000.00	49,00,340.05		65,000.00		75,000.00	2,33,050.00	1,95,23,591.05
[iii] Other									
* Loss on Disposal of Special Fund Investments									-
* Diminution in Value of Special Fund Investments									-
* Transfer to Municipal Fund									-
Total (c)	-	58,80,011.00	49,00,340.05	-	65,000.00	-	75,000.00	2,33,050.00	3,24,87,280.05
Net Balance at the year end (a+b)-(c)	58,88,000.00	48,72,563.00	-	7,00,000.00	-	4,00,000.00	-	-	3,48,91,569.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	2,21,86,459.92	2,52,49,903.71
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**2,21,86,459.92**	**2,52,49,903.71**

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	2,36,758.00	2,60,234.00
3402000	From Revenues	2,10,118.00	1,32,345.00
3408000	From others	-	
	Total Unsecured Loans	**4,46,876.00**	**3,92,579.00**

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCU & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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

Schedule B-8 : Deposits Works

Amt in INR

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

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			29,95,054.98	29,95,054.98
3501100	**Employee Liabilities**			13,02,760.00	10,02,524.00
3501101	Salary, Wages and Bonus	8,60,910.00			0.00
3501103	Pension	4,41,850.00			
3501107	Centralised Pension Fund & PF				
3501200	**Interest Accured and due**	12,422.00		12,422.00	12,422.00
3502000	**Recoveries Payable**			20,18,829.00	13,08,724.00
3502003	GPF	4,86,047.00			
3502013	Labour Welfare Tax	96,762.00			
3502015	Royalty	2,52,486.00			
3502017-01	GSTR 1	32,758.00			
3502017	GST	1,49,222.00			
3502022	TDS on contractor	34,311.00			
3502026	TDS on proffessional	91,104.00			
3502027	E-checking	8,76,139.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			3,27,340.00	3,27,340.00
3508000	**others**			-	-
	Electricity payable	-			
	Other Misc.	-			-
3509000	**Sale Proceeds**				
	Total			66,56,405.98	56,46,064.98

Schedule B-10: Provisions

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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

Schedule B-11 : Fixed Assets

Amt in INR

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	56,31,825.00	61,14,543.00		1,17,46,168.00	-		-	-	1,17,46,168.00	56,31,825.00
41020	Building	2,09,43,102.02	37,38,276.00		3,01,73,378.02	66,15,654.79	9,54,077.67	-	75,69,732.46	2,25,59,545.59	2,33,27,447.23
41030	Road & Bridges	6,64,82,538.00	56,73,562.00	-	7,21,56,100.00	6,40,27,544.33	12,80,719.79	-	6,53,08,264.12	68,47,835.88	24,54,993.67
41031	Sewerage And Drainage	1,44,97,330.98	15,95,004.00		1,60,92,334.98	-	10,19,655.53	-	10,19,655.53	1,50,72,679.45	1,44,97,330.98
41032	Waterways	1,00,04,495.00	2,90,446.00	-	1,02,94,941.00	24,50,182.98	10,14,971.80		34,65,154.78	68,29,786.22	75,54,312.02
41033	Public Lighting	1,53,84,911.00	9,22,937.00		1,63,07,848.00	54,13,558.47	15,84,637.95	-	69,98,196.42	93,09,651.58	99,71,352.53
41034	Sanitation & SWM	90,33,868.00	-		90,33,868.00	12,21,091.86	3,01,128.93	-	15,22,130.79	75,11,737.21	78,12,856.14
41040	Plant & Machinery	63,11,642.00	1,07,968.00	-	64,19,610.00	31,74,441.75	6,40,771.00	-	38,15,212.75	26,04,397.25	31,37,200.25
41050	Vehicles	55,14,847.00	8,68,000.00	-	63,82,847.00	44,92,081.70	5,94,884.70	-	50,86,966.40	12,95,880.60	10,22,765.30
41060	Office & Other Equipments	44,19,449.00	1,27,500.00	-	45,46,949.00	23,97,667.40	9,04,539.80		33,02,207.20	12,44,741.80	20,21,781.60
41070	Furnitures Fixtures, Fitting & Electrical Appliance	11,39,086.00	2,01,977.00		13,41,063.00	7,71,878.93	1,30,562.55		9,02,441.48	4,38,621.52	3,67,207.07
41080	Other Fixed Assets	-	-		-	-	-		-	-	-
	Total	16,53,62,894.00	1,91,38,213.00	-	18,45,01,107.00	9,11,64,012.21	84,25,949.72	-	9,95,89,961.93	8,49,11,145.07	7,41,98,881.79
	Capital Work-in-Progress	8,73,37,733.00	1,01,73,870.00	1,01,73,870.00	8,73,37,733.00	NA	NA	NA	NA	8,73,37,733.00	8,73,37,733.00
	Total	25,27,00,627.00	2,93,12,083.00	1,01,73,870.00	27,18,38,840.00	9,11,64,012.21	84,25,949.72	-	9,95,89,961.93	17,22,48,878.07	16,15,36,614.79

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. Severage 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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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

Schedule B-12 : Investments- General Funds

Amt in INR

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

Schedule B-13 : Investments- Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		4,50,793.44	4,50,793.44
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock in hand		4,50,793.44	4,50,793.44

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

...SOCIATES LLP
PARTNER
...RTERED A...

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
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	Receivable For Property Taxes				
	Less than 5 year	17,68,546.00		17,68,546.00	16,02,004.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	17,68,546.00	-	17,68,546.00	16,02,004.00
4312000	Receivable For Other Taxes				
	Less than 3 year	12,67,223.00	-	12,67,223.00	11,48,474.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	12,67,223.00	-	12,67,223.00	11,48,474.00
4313000	Receivable For water tax				
	Less than 3 year	10,74,304.00	-	10,74,304.00	8,34,386.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	10,74,304.00	-	10,74,304.00	8,34,386.00
4314000	Receivables For Other Sources				
	Less than 3 yoor	29,775.00	-	29,775.00	-
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	29,775.00	-	29,775.00	-
4315000	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	41,39,848.00	-	41,39,848.00	35,84,864.00

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		28,056.00	-
	Total prepaid Expenses		28,056.00	-

लेखापाल
नगर परिषद बेहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

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

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	Cash Balance		0.00	0.00
4502000	Balance with Bank-Municipal Funds			
4502100	Nationalised Banks		2,10,74,774.38	0.00
	Axis (7193)	-1,49,782.00		
	Axis Bank (17444)	39,04,810.80		
	Axis Bank 3989	1,02,492.00		
	Axis Bank 5101	30,967.00		
	CBI 320	2,14,280.00		
	CB(3204)	1,00,54,808.84		
	Gramin bank(0085)	14,55,238.00		
	HDFC(3773)	87,600.34		
	IDBI(4259)	24,259.00		
	IBD(3157)	-14,47,013.00		
	KMB(0988)	-74,960.00		
	KMB(1450)	33,03,735.00		
	MGB(0001)	35,68,936.60		
4504000	Balance with bank Special/Grants Funds		0.00	0.00
4505300	Scheduled Co-operative Banks		-	-
4505400	Post Office		-	-
	Sub Total		2,10,74,774.38	0.00
	Total Cash and Bank Balances		2,10,74,774.38	0.00

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				
4601051	- Miscellaneous Advances	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4606000	Deposit with External Agencies	1,07,804.00	-	-	1,07,804.00
4606011	- Electricity Deposit	-	-	-	-
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	-	-	-	-
	Sub -Total	1,07,804.00	-	-	1,07,804.00
	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B-18 (a))	-	-	-	-
	Total Loans, advances, and deposits	1,07,804.00	-	-	1,07,804.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
SCHEDULE TO BALANCE SHEET
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	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4601000	Loan Issue Expenses	-	-
4602000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	8,89,746.50	57,40,307.72
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	84,25,949.72	1,51,52,895.83
	Interest & finance expenses	2,30,812.89	2,75,135.30
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds		
	Revenue Grants, Contibution And Subsidies	12,52,829.30	2,38,813.00
	Interest Income		25,604.00
	Investment Income	21,081.34	
	Other non- operating income	9,05,967.00	2,77,982.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		73,66,633.47	2,06,27,939.84
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	
	(Increase) / decrease in Sundry debtors	(5,54,984.00)	(66,495.00)
	(Increase) / decrease in prepaid expenses	(28,056.00)	
	(Increase) / decrease in Loans, Advance & Deposits received	-	
	(Decrease)/ increase in Deposits received	54,297.00	(7,29,319.00)
	(Decrease)/ increase in Deposits works	-	
	(Decrease)/ increase in other current liabilities	10,10,341.00	(4,87,343.00)
	(Decrease)/ increase in provisions	-	(3,07,102.00)
	Extra ordinary items (please specify)		
Net cash generated from / (used in) operating activities (A)		**78,48,231.47**	**1,90,37,680.84**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(1,91,38,213.00)	1,68,11,984.00
	(Increase) / Decrease in Special funds/grants		
	(Increase) / Decrease in Earmarked funds	1,65,847.00	(2,42,965.00)
	(Purchase) of Investments	-	-
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	1,17,00,000.00	1,25,00,000.00
	Income from Bank's Interest	21,081.34	25,604.00
	Investment Income received	9,05,967.00	2,77,982.00
Net cash generated from/ (used in)investing activities [B]		**(63,45,317.66)**	**(37,65,413.00)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(1,75,53,021.05)	(1,02,10,529.02)
	Net change in reserve fund	1,45,59,352.37	55,45,167.19
	Net change in loan fund	(30,63,443.79)	(43,55,869.00)
Less:	Interest and Finance Charges	2,30,812.89	2,75,135.30
Net cash generated from (used in) financing activities [C]		**(62,87,925.36)**	**(92,96,686.13)**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(47,85,011.55)	59,75,581.71
	Add: Cash and cash equivalents at beginning of period	2,58,59,785.93	1,98,84,204.23
	Cash and cash equivalents at end of period	2,10,74,774.38	2,58,59,785.94
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	2,10,74,774.38	2,58,59,785.94
	Total of the breakup of cash and cash equivalents	**2,10,74,774.38**	**2,58,59,785.94**

NAGAR PARISHAD BAIHAR
Chief Municipal Officer

Accounts Officer
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
PARTNER

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

ABOUT THE ULB

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

REVENUE

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

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

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

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

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

CREATION OF ASSETS

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

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

FINANCIAL FRAMEWORK

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

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

FINANCIAL STATEMENT

BALANCE SHEET

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

INCOME AND EXPENDITURE STATEMENT

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

CASHFLOW STATEMENT

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

BANK RECONCILIATION STATEMENT

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

RECEIPT & PAYMENT STATEMENT

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

CASHBOOK & FINANCIAL STATEMENT BALANCE RECONCILLATION STATEMENT

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

ACCOUNTING CONCEPTS

ACCRUAL

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

ACCOUNTING PERIOD

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

MATERIALITY

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

CONSISTENCY

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

GOING CONCERN

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

BACKGROUND

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

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

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

MUNICIPAL FUND

Schedule B-1

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

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

The adjustment for loan outstanding has been done from the municipal fund. The detailed description has been provided at loan point ahead.

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GSV & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
PARTNER

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

EARMARKED FUND

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB has appropriated percentage of revenue collection into the fund called Sanchit Nidhi.

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.
The grant register opening balances were mismatch and consequently the closing balances were at variation with financial statement.

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

LOANS

<u>Schedule B-5 & B-6</u>

Loan from HUDCO under adhosanrachna and peyjal scheme were repaid as per entries made in the cashbook and interest booked as per loan statement. The specified share of peyjal yojna loan is being repaid by government and hence the amount has been transferred and shown under capital contribution as borrowing redemption reserve.

The balance of HUDCO loan was in variation with the loan statement due to past year's entries and opening balances. The balance has been rectified in current year through municipal fund.

FIXED ASSETS, CWIP AND DEPRECIATION

<u>Schedule B-11</u>

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

<u>Schedule B-7 & B-8</u>

The security deposit, EMD, revenue deposit etc. were recorded under this head.

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP CHARTERED ACCOUNTANTS PARTNER

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

INVESTMENTS

Schedule B-13

During the year the only FDR held by the ULB has been matured and the total amount with interest has been recorded in the cashbook and financial statement.

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.

Three bank accounts were closed (SBI 1889, SBI 2416 and SBI 8712) during the year but the statements were not available with the ULB.

Axis 3569, Axis 5701, IDBI 4259 and Kendriya Maryadit Bank 1450 Bank Statement were not available with the ULB.

During the year incorrect balances was brought forward in the cashbook. The Previous year balance as per cashbook and financial statement was not brought forward in the current year's

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GGV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS cashbook. Hence, such difference was made part of the Reconciliation statement by taking previous year closing balance as current year opening balance.

Also, the deduction amounts relating to vendor payment was recorded twice, first when deduction was made and secondly when deposited to the treasury. This results into totalling & balancing error in the cashbook.

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

During the year the deduction relating to GPF, GST collected on rentals and TDS on professional fees 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)

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCY & ASSOCIATES LLP CHARTERED ACCOUNTANTS PARTNER

Scanned with OKEN Scanner

NOTES TO ACCOUNTS FY 2023-24
NAGAR PARISHAD BAIHAR

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

One time Trade License Fees, Property Transfer Charges

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

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

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

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

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

EXPENDITURE

Employees Related Expenditures:

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

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

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

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

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

Receipts and Payments

1-Apr-23 to 31-Mar-24

Receipt	Amount	Payment	Amount
Opening Balance	2,58,59,785.93	**Establishment Expenses**	
Tax Revenue		Employee Liabilities - Daily Wages	72,85,501.00
Property Tax C.Y.	14,00,406.00	Employee Liability -Salary Payble	1,55,59,428.00
Receivable Property Tax PY	5,07,083.00	Pension	14,65,519.00
Samekit Kar C.Y.	2,32,680.00	Remuneration & Fees Councillors	6,28,077.00
Receiavle Samekit Kar P.Y	1,26,240.00	Arrears Salary	1,41,120.00
Education Cess C.Y.	3,17,099.00		
Education Cess P.Y	1,28,735.00	**Administrative Expenses**	
Urban Development Cess C.Y	3,75,802.00	Telephone Expenses	4,460.00
Urban Development Cess P.Y	1,33,372.00	Web, Internet	32,187.00
		Newspapers	4,725.00
Assigned Revenues & Compensation		Printing Expenses	15,703.00
Stamp Duty on Transfer of Properties	22,87,174.00	Stationery	13,825.00
Compensation in Lieu of Octrol	1,91,85,996.00	Vehicles	1,30,762.00
Compensation- in Samekit kar	7,53,000.00	Legal Fees	12,000.00
		Cost Recoveries of Tax Revenue	77,452.00
Rental Income from Municipal Properties		Advertisement Expenses	4,18,937.00
Receivable Rent-Current Year	1,50,228.00	National Festival Celebration Expense	1,34,200.00
Recievable Rent Bakaya	34,749.00	Expenses for Meeting Of Corporation/MMIC	10,080.00
Rent From Markets	4,90,950.00		
Rent From Shopping Complexes	1,65,684.00	**Operations & Maintenance**	
Rent From Community Halls	1,050.00	Bulk Purchase of Power-Electricity	33,71,673.00
Mutation Fee	15,000.00	Bulk Purchase of Power- Fuel	42,63,042.00
Rent Lease of Land for Temporary	25,150.00	Bulk Purchase - Sanitation/Conservancy Mat	8,805.00
		Bulk Purchase-Engineering Store	840.00
Fees & User Charges		Bulk Purchase-Electrical Store	11,863.00
Receivable Water Tax C.Y.	4,78,245.00	Bulk Purchase-Others	18,367.00
Receivable Water Tax P.Y	2,14,015.00	Hire Charges Vehicle	29,164.00
Registration Fee-Labour	40.00	Hire Charges-Others	6,000.00
Fees From Sanction of Building Plans	63,445.00	Water Ways	35,083.00
Birth&Death Registrat. Fee(VitalStatistic)	30.00	R & M-Park,Nurseries & Garden	3,776.00
Fee-Copy of Certificate/extract	1,431.00	Fire Tenders	1,500.00
Fee - Marriage Registration	600.00	R&M Tractor	13,554.00
Penalty & Fine Other	14,750.00	R&M Vehicle Others	980.00
Advertisement Fees	3,000.00	Almirahs	1,800.00
Cattle Pounding Fees	2,725.00	Computers	3,930.00
Application Fees	1,450.00	R & M-Fan	4,715.00
Connection Charges- Water Supply	7,125.00	R&M Motor Pump	2,840.00
Fee Rti Act	42.00	O & M-Others	52,971.00
Litter & Debris Collection Charges	1,11,530.00		
Septic Tank Cleaning Charges	1,24,110.00	**Interest & Finance Charges**	
Charges for Supply of Water By Tankers	10,500.00	Loan from HUDCO	2,30,099.00
		Consolidated Bank Charges	713.89
Sale & Hire Charges		**Programme Expenses**	
Sale of Tender Papers	2,22,541.00	Consolidated Election Expenses	5,620.00
		Consolidated Own Programme	22,534.00
Income from Investments			
Fixed Deposits	8,05,967.00	**Revenue Grants, Contribution and Subsidies**	
Interest-Saving Bank Account	21,081.34	PFMS Child Govt	2,33,050.00
		Antyesty Saytha Rashi	65,000.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

Other Income			
Misc Income	2,12,324.00	**Municipal (General) Fund**	
FDR -0172	1,17,00,000.00	Consolidated Municipal Fund	3,184.00
Consolidated Prior Period Income	1,15,356.00		
		Secured Loans	
Grants-Central Govt.		Hudco Loan	4,66,000.00
Central Finance Commission	76,82,840.00	**Deposits Received**	
Grant GoI-RAY/HFA	7,85,000.00	Security Deposit	23,476.00
Nulm	51,955.00		
Grants-State Govt.		**Recoveries payable**	
Grants From State Finance Commission	1,12,63,000.00	Professional Tax	1,52,130.00
Grants for Road Development	26,46,743.00	Labour Tax Deduction	1,08,076.00
Grant Go Mp Mulbhoot	38,92,267.00	Recoveries Payable-Royalty	59,656.00
Grant GoMP-Special Fund for ULBs	12,00,000.00	Gst	5,22,076.00
Kitchen Shed Nirman	4,42,000.00	TDS On Contractor\supplier	7,37,806.00
Anthyashti Shayata Rashi	65,000.00	E-Checking	1,48,470.00
Grant for Swachta Mission	4,00,000.00	Sundry creditors	3,75,09,622.00
PFMS Govt Child	2,33,050.00	**Capital Work-In-Progress**	
		Roads & Bridges-Concrete Road	31,523.00
Deposits Received			
Rain Water Harvesting Deposit	77,773.00	**Pre-paid Expenses**	
		Prepaid Insurance	28,056.00
Other Liabilities			
GST R1	32,758.00	**Closing balance**	2,10,74,774.38
Total	9,51,82,877.27	**Total**	9,51,82,877.27

NAGAR PARISHAD BAIHAR
Chief Municipal Officer

NAGAR PARISHAD BAIHAR
Accounts Officer

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

Bank Reconciliation Statement 2023-24

Bank No.	Bank Name	Closing Bank Balance	Closing Cashbook Balance	Difference
[illegible]	AXIS	3,14,988.[illegible]	[illegible]	[illegible]
[illegible]	AXIS BANK	3,844.[illegible]	[illegible]	[illegible]
[illegible]	BOI	[illegible]	[illegible]	[illegible]
[illegible]	Central Bank	[illegible]	[illegible]	[illegible]
[illegible]	GRAMIN MAHILA BANK	[illegible]	[illegible]	[illegible]
[illegible]	HDFC	[illegible]	[illegible]	[illegible]
[illegible]	Indian Bank Branch Balaghat	[illegible]	[illegible]	[illegible]
[illegible]	Kendriya Maryadit Bank	[illegible]	[illegible]	[illegible]
[illegible]	MAHILA GRAMIN BANK	[illegible]	[illegible]	[illegible]

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

Scanned with OKEN Scanner

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR		
BRS		
Indian Bank	3157	
Opening balance		
As per cashbook	-11,13,428.00	
As per bank	3,48,533.00	
Difference		-14,61,961.00
Closing bank balance	Date	Amount
		14,923.00
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		
Excess paid		
	24/11/2023	25.00
		25.00
Closing cashbook balance		-14,47,013.00
		-14,47,013.00
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

BRS

HDFC	3773	
Opening balance		
As per cashbook	10,00,000.00	
As per bank	10,31,189.04	
Difference		-31,189.04
	Date	Amount
Closing bank balance		1,19,293.38
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
UPI	16/12/2023	4.00
UPI	20/12/2023	480.00
UPI	21/12/2023	20.00
		504.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		87,600.34
Closing cashbook balance		87,600.34
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

OCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

BRS

KMB		
	0988	
Opening balance		
As per cashbook		
As per bank	-75,717.00	
Difference	18,674.00	
		-94,391.00
Closing bank balance	Date	Amount
		19,431.00
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		
		-
		-74,960.00
Closing cashbook balance		-74,960.00
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

BRS

CBI		
	320	
Opening balance		
As per cashbook		
As per bank	2,13,091.00	
Difference	40,716.20	
		1,72,374.80
Closing bank balance	Date	Amount
		41,905.20
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		2,14,280.00
		2,14,280.00
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी,
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

BRS

Axis bank	7193	
Opening balance		
As per cashbook	-96,913.00	
As per bank	2,13,586.00	
Difference		-3,10,499.00
	Date	Amount
Closing bank balance		2,14,988.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		-
Amount received as per bank but not in cashbook		
By transfer	15/05/2023	240.00
By transfer	18/05/2023	420.00
By transfer	19/05/2023	60.00
By transfer	20/05/2023	160.00
By transfer	23/05/2023	60.00
By transfer	24/05/2023	60.00
By transfer	25/05/2023	160.00
By transfer	26/05/2023	400.00
By transfer	31/05/2023	540.00
By transfer	01/06/2023	192.00
By transfer	02/06/2023	1,902.00
By transfer	15/06/2023	260.00
By transfer	16/06/2023	240.00
By transfer	19/06/2023	280.00
By transfer	28/06/2023	9,065.00
By transfer	03/07/2023	877.00
NEFT	12/07/2023	18,817.00
NEFT	01/08/2023	120.00
NEFT	10/08/2023	120.00
NEFT	21/08/2023	3,589.00
NEFT	28/08/2023	120.00
NEFT	29/08/2023	1,544.00
NEFT	21/09/2023	720.00
NEFT	25/09/2023	120.00
NEFT	27/09/2023	120.00
NEFT	29/09/2023	2,938.00
NEFT	01/10/2023	4,162.00
NEFT	07/10/2023	6,886.00
NEFT	11/10/2023	280.00
NEFT	08/12/2023	120.00
NEFT	16/12/2023	1.00
NEFT	20/12/2023	120.00
NEFT	21/12/2023	120.00
	22/12/2023	120.00
		55,015.00
Add:		
Amount received as per cashbook but not in bank		
Receipt	01/11/2023	764.00
		764.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		-1,49,762.00
Closing cashbook balance		-1,49,762.00
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR

BRS

CBI bank	3264	
Opening balance		
As per cashbook	84,76,820.33	
As per bank	99,12,934.38	
Difference		-14,36,114.05
Closing bank balance	Date	Amount
		1,17,30,386.89
Less:		
Amount paid as per cashbook but not as per bank		
Excess paid	20/03/2024	23,958.00
Less:		23,958.00
Amount received as per bank but not in cashbook		
Cash	24/05/2023	16.00
Cash	28/06/2023	2.00
Cash	13/07/2023	7.00
Cash	28/08/2023	5.00
Cash	29/09/2023	7.00
Cash	24/11/2023	6,270.00
Cash	21/12/2023	110.00
Cash	04/01/2024	32,903.00
Cash	02/02/2024	4,696.00
Cash	02/02/2024	15,550.00
Cash	02/02/2024	28,625.00
Cash	03/02/2024	8,352.00
Cash	05/02/2024	93.00
Cash	20/02/2024	81,156.00
Cash	22/02/2024	101.00
Cash	23/02/2024	238.00
Cash	13/03/2024	9,001.00
Cash	18/03/2024	30,000.00
Cash	26/03/2024	5.00
		2,17,137.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
excess paid	10/02/2024	1,689.00
		1,689.00
		1,00,54,866.84
Closing cashbook balance		1,00,54,866.84
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी,
नगर परिषद बैहर

GCV & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
PARTNER

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR		
BRS		
Gramin bank	0065	
Opening balance		
As per cashbook	51,25,292.00	
As per bank	50,95,228.54	
Difference		30,063.46
	Date	Amount
Closing bank balance		10,33,806.31
Less:		
Amount paid as per cashbook but not as per bank		
Excess Paid	04/01/2024	5,000.00
		5,000.00
Less:		
Amount received as per bank but not in cashbook		
cash	04/04/2023	21,012.00
cash	11/04/2023	1,200.00
cash	12/06/2023	11,258.00
cash	13/03/2024	51,884.00
cash	15/03/2024	10,671.00
cash	18/03/2024	71,628.00
cash	28/03/2024	58,515.00
		2,26,168.00
Add:		
Amount received as per cashbook but not in bank		
receipt	12/06/2023	6,758.00
Excess receive	08/08/2023	1,690.00
Excess receive	21/08/2023	90.00
Excess receive	12/09/2023	2,096.00
Excess receive	19/09/2023	6,000.00
Excess receive	29/01/2024	1,20,000.00
Excess receive	02/02/2024	48,871.00
Excess receive	03/02/2024	9,928.00
Excess receive	12/02/2024	42,587.00
Excess receive	23/02/2024	2,120.00
Excess receive	05/03/2024	25,659.00
Excess receive	11/03/2024	37,843.00
Excess receive	13/03/2024	46,925.00
Excess receive	18/03/2024	1,05,141.00
Excess receive	27/03/2024	4,679.00
Excess receive	28/03/2024	1,61,595.00
		6,21,982.00
Add:		
Amount paid as per bank but not in cashbook		
Excess paid	30/05/2023	525.00
		525.00
		14,55,208.77
Closing cashbook balance		14,55,208.77
	Difference	-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR		
BRS		
MGB (0001)		
As per cashbook		
As per bank	34,03,125.00	
Difference	21,70,518.56	
		12,32,606.44
Closing bank balance		
		23,62,570.16
LESS:		
Amount paid as per cashbook but not as per bank		
Less:		-
Amount received as per bank but not in cashbook		
Cash		
Cash	24/05/2023	525.00
Excess received	27/10/2023	764.00
Cash	30/12/2023	21.00
Cash	04/01/2023	1,732.00
Cash	03/02/2024	1,483.00
Cash	12/02/2024	1,925.00
Cash	26/02/2024	1,781.00
Cash	11/03/2024	4,248.00
Cash	12/03/2024	2,511.00
Cash	13/03/2024	2,730.00
Cash	18/03/2024	3,513.00
Cash	27/03/2024	1,972.00
	28/03/2024	3,080.00
		26,285.00
Add:		
Amount received as per cashbook but not in bank		
Excess receive		
	30/01/2024	45.00
Add:		45.00
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		
Original Balance		35,68,936.60
Difference		35,68,936.60
		-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR		
BRS		
Axis bank 7444		
As per cashbook	54,63,374.60	
As per bank	14,95,480.50	
Difference		39,67,894.10
Closing bank balance		3,844.50
LESS:		
Amount paid as per cashbook but not as per bank		
Charges		
Charges	02/08/2023	22.00
Charges	09/08/2023	24.00
Charges	18/08/2023	26.00
Excess paid	25/08/2023	16.00
Newspaper	21/09/2023	1,463.00
Excess paid	09/11/2023	3,000.00
Other	19/12/2023	15,718.00
Other	15/02/2024	15,834.00
Excess paid	15/02/2024	14,108.00
Bulk Purchase-Others	16/02/2024	329.00
Consolidated Own Programme	20/03/2024	14,364.00
	20/03/2024	3,199.00
Less:		68,103.00
Amount received as per bank but not in cashbook		
receipt		4,766.00
receipt	08/08/2023	1,690.00
receipt	12/09/2023	2,106.00
receipt	19/09/2023	6,000.00
receipt	01/10/2023	4,926.00
receipt	06/12/2023	4,181.00
receipt	05/03/2024	3,716.00
receipt	05/03/2024	3,600.00
receipt	05/03/2024	12,400.00
receipt	05/03/2024	1,352.00
receipt	05/03/2024	2,671.00
receipt	05/03/2024	1,920.00
receipt	10/03/2024	2,319.00
receipt	10/03/2024	261.00
receipt	10/03/2024	196.00
	10/03/2024	945.00
		53,049.00
Add:		
Amount received as per cashbook but not in bank		
Add:		-
Amount paid as per bank but not in cashbook		
Excess paid		
Excess paid	17/07/2023	9,477.00
Excess paid	07/11/2023	10,344.00
neft	15/02/2024	858.00
	16/02/2024	33,345.00
		54,024.00
Closing cashbook balance		39,04,610.60
Original Balance		39,04,610.60
Difference		-

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCY & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

Scanned with OKEN Scanner

NAGAR PARISHAD BAIHAR
FY 2023-24

Financial Statement & Cashbook Balance Reconciliation Statement			
CB Opening		2,05,29,747.00	
Tally Opening		2,58,59,785.93	-53,30,038.93
	Date		
Closing Tally balance			
			2,10,74,724.38
Less: Amount in receipt side of tally & not in cashbook			
Interest Indian bank 3157	28/03/2024	2,416.00	
Interest HDFC 3773	28/03/2024	3,398.34	
Interest KMB 0988	28/03/2024	757.00	
Interest CBI 320	28/03/2024	1,189.00	
Interest AXIS 7193	28/03/2024	4,771.00	
Interest AXIS 17444	28/03/2024	2,548.00	15,079.34
Add: Amount in Receipt side of CB & not in tally			
			-
Less: Amount in payment side of CB & not in tally			
Consolidated Bank Charges	21/10/2023	33.00	
Totaling mistake	06/11/2023	300.00	
Labour Tax Deduction	1-4-23 to 31-3-24	90,215.00	
TDS On Contractor\supplier	1-4-23 to 31-3-24	7,40,356.00	
Recoveries Payable-Royalty	1-4-23 to 31-3-24	1,46,392.00	
Gst	1-4-23 to 31-3-24	6,33,295.00	
Recoveries Payable-TDS on Professional	1-4-23 to 31-3-24	79,121.00	
			16,89,712.00
Add: Amount in payment side of tally & not in CB			
SBI 1889 A/c is closed and amount transferred to MF	01/04/2023	1,238.00	
SBI 2416 A/c is closed and amount transferred to MF	01/04/2023	1,298.00	
SBI 8712 A/c is closed and amount transferred to MF	01/04/2023	648.00	
Bank charges MGB 0001	31/03/2024	35.40	
Bank charges CB 3264	31/03/2024	29.49	
			3,248.89
Carry forward error			
Closing CB balance			-
			1,40,43,143.00

लेखापाल
नगर परिषद बैहर

मुख्य नगरपालिका अधिकारी
नगर परिषद बैहर

GCV & ASSOC... CHARTERED AC...