NAGAR PALIKA BERASIA

ANNUAL FINANCIAL STATEMENT For The Financial Year 2023-24

Balance Sheet, Income & Expenditure Account,
Receipts & Payments Account, Cash-Flow
Notes to Accounts & Bank Reconciliation Statements

Manu Bhai & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA BERASIA

Report on the	We have audited the accompanying financial statements of NAGAR PALIKA
Financial	BERASIA ("the ULB"), which comprise the Receipt & Payment Account, Income &
Statements	Expenditure Account and Balance Sheet for the year then ended, and other
	explanatory information.
Management's	The ULB's Management is responsible for the matters with respect to the
Responsibility	preparation of these financial statements that give a true and fair the view of the
for Financial	financial position and financial performance of the ULB in accordance with the
Statements	provisions of Municipal Corporation Act, 1961 and accounting principles generally
	accepted in India, including the Municipal Accounting Manual ("the Manual") and
A 12 L	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
Visit	view and are free from material misstatement, whether due to fraud or error.
• 10 - 1	Our responsibility is to express an opinion on these financial statements based on
Auditor's	our audit.
Responsibility	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 Commissioner/CMO has not
	directed us to perform audit of any other section in his office in addition to the
	above scope.
	We conducted our audit in accordance with the Standards on Auditing issued by
	Institute of Chartered Accountants of India. Those Standards requires that we
	comply with ethical requirements and plan and perform the audit to obtain
	reasonable assurance about whether the financial statements are free from
	material misstatement. An audit involves performing procedures to obtain audit evidence about the
	amounts and the disclosures in the financial statements. The procedures selecte
	amounts and the disclosures in the infalicial statements. The procedures selected
	depend on the auditor's judgment, including the assessment of the risks of materia
	misstatement of the financial statements, whether due to fraud or error. In makin
	those risk assessments, the auditor considers internal financial control relevant t
	the ULB's preparation of the financial statements that give a true and fair view i
	order to design audit procedures that are appropriate in the circumstances.
hit Nagar, Phase	+91-9826748120 : +91-9891370025

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www.nantybhaicpa.com नगर पालिका परिषद बैरसिया



	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, subject to the observations given below.		
Basis for Qualified	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report		
Opinion			
Matters We draw attention to the following matters reported in Annexure-2, annexed this report. Accounts prepared as per the Manual in lieu of accounting standards for lookies as issued by Institute of Chartered Accountants of India. Revenue department's records related to recovery of revenue taxes and ot revenue dues has minor differences with accounting records maintained accounting department. Our opinion is not modified in respect of these matters.			
We further report that:	 a) 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; 		
	b) 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.		
	c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.		
	d) 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.		
	BYAI 8 SSG		



- 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.
 - f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Data for Qualified Opinion paragraph above. 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'.

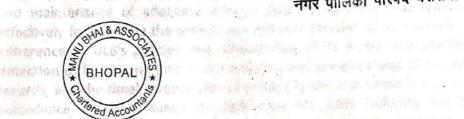
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CA Vardhman Jain **Partner** M No. 410825 Dated: 05.03.2025

Place: Bhopal

UDIN: 25410825BMJMBB7600



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Chartered Accountants FRN 011701C नगर पालिका परिषद बैरसिया

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Our authorized performs a subcedured to obtain duth evidence carry as seen any of this instituted finer cost questrois system over future of respecting to operating effectiveness. Our syst of Internal Resocial contain september 4-10-10-

no provide a born for the contract while opinion on the U.D's actions described

exists that the concept their education acceptant assessmi financial controls Now the Property of the sent the open and the property and the sent that the sent that the sent the

reporting molecular obtaining an industrianding of improve Propositionals to provide report it a majorities that the the majorith weakness count, and the towas configuring the deeper and expending effectiveness of internal execute the conservation the expensed risk. The pro- Wester released between our the applicable side with motorcing that apprehiment or the stay of material adequatement of the flavour

Report on Internal Financial Controls over Financial Reporting

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Meaning	A ULB's internal financial control over financial reporting is a process designed to
	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.
	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 or the assessed risk. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial
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.
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 Municipal Corporation Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.
Report on the Internal Financial Controls of the ULB ("the ULB")	We have audited the internal financial controls over financial reporting of NAGAR PALIKA BERASIA ("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.

Internal		provide reasonable assurance regarding the reliability of financial reporting and the			
Financial		preparation of financial statements for Over external purposes in accordance with			
Controls	Over	generally accepted accounting principles. A ULB's internal financial control over			
	Ovei	Secretary accepted accounting principles			
financial		financial reporting includes those policies and procedures that			
Reporting					
601		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			
		b) provide reasonable assurance that transactions are recorded as insection,			
		to permit preparation of financial statements in accordance with generally			
		accepted 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			
		and officers of the OES) and			
		of timely detection of			
		c) Provide reasonable assurance regarding prevention or timely detection of			
	1.0	unauthorized acquisition, use, or disposition of the ULB's assets that could			
1.0	mid	have a material effect on the financial statements.			
		Because of the inherent limitations of internal financial controls over of financial			
Inherent		reporting, including the possibility of collusion or improper management override			
Limitations		reporting, including the possibility of collasion of improper many occur and not be			
Internal		of controls, material misstatements due to error or fraud may occur and not be			
Financial		detected Also projections of any Over evaluation of the internal illiancial controls			
	1	Grandial reporting to future periods are subject to the risk that the internal			
Controls		Consist control over financial reporting may become inadequate because of			
Financial	4.10	changes in conditions, or that the degree of compliance with the policies or			
Reporting		changes in conditions, or that the degree of compliance			
		procedures may deteriorate.			
Owelified		lights the information and explanations given to us and based on our addit,			
Qualified					
opinion	- 1				
	- 1	a) The ULB did not have an appropriate internal sadopted by the ULB did not financial reporting since the internal controls adopted by the ULB did not			
	- 1	financial reporting since the internal controls are one of the essential			
	- 1	adequately consider risk assessment, which is one of the essential			
		components of internal control, with regard to the potential for fraud when			
	1	- t t.tarmont			
	- 1	and the second an appropriate internal control system for tax and			
	1.1	b) The ULB did not have all appropriate intervals which could potentially user charges collection, tax demand evaluation, which could potentially			
		user charges collection, tax demand without establishing reasonable			
	- 1	result in the ULB recognizing revenue without establishing reasonable			
	- 1				
		with regard to receipts, issue for identification and allocation of			
		Further the internal control system for identification and anocation			
	not an analysis of the state of				
		payables, consumption, inventory and expense asset			
		d) The ULB did not have an appropriate internal control system for fixed asset			
		1 1			
		the state of the s			
		overheads to fixed asset was also not december navable to contractors,			
		result in material misstatements in the ULB's grants, payable to contractors,			
		(8)			



tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

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A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis. In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB. We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Manu Bhai & Associates Chartered Accountants FRN 011701C

BHOPAL

CA Vardhman Jain **Partner** M No. 410825

Dated: 05.03.2025

Place: Bhopal

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Annexure '2'

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

I. Audit of Revenue

1.	The auditor is responsible for audit of revenue from various sources.	Revenue from own sources and assigned revenue were recorded in the cashbook and in the financial statement prepared by the ULB. The revenue classification as per their nature were made by the ULB and same has been relied upon. Correct categorisation and recording of the revenue is the responsibility of the ULB.
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. Percentage of revenue	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. The counter folls or revenue receipts were made available to us for verification. 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. See Annexure C attached to this report
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.	The second of the second property of the second of the sec
4.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	No such instances were noticed during the test check days shall be of entries conducted by us except the circumstances immediately brought to 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. 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.	[
7.	The auditor shall verify the interest income from FDR's and verify that interest is	We have verified the interest income from FDR's and noticed that interest income is recognised in books of accounts on accrual basis.



1	duly and timely accounted for in cash book.	No the state of th
8.	The case where, the Investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	All FDR's as provided to us & were in the possession of ULB have been verified. However, it is noticed that in Fy 23-24 FDR No. 901645110001878 of Canara bank of Rs. Rs.67,92,463 and FDR No. 901645110001879 of Canara bank of Rs. Rs.67,77,503 has been debited to Municipal Fund A/c. Moreover, accrued interest of Rs. Rs.88,94,703.68 also debited to Municipal fund. However, no explanation for the same has been provided to us.

II. Audit of Expenditure:

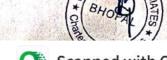
1.	The auditor is responsible for audit of expenditure under all the schemes.	financia expend same h	itures were record al statement prepa iture as per their i as been relied upo ng of such expens	ared by the nature water. On. Correctes is the r	e ULB. Th s made b t categor esponsibi	e classification of y the ULB and isation and ility of the ULB.
2.	He is also responsible for checking the entries in cash book and verifying them relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test check of entries revealed below mentioned instances.				
	Caracter Charles - Today and care of the Articles and the Caracter and the	S.No.	Party Name	v.no.	Gross amt	Remark
	The property of the state of th	1	Nisntha Construction	90	77595	TDS has not
	Service transfer of the service of t	2	Nisntha Construction	95	81028	Deducted
		3	Diksha Construction	86	63889	arl ac
	40 to 1940	4	Diksha Construction	87	79522	Narration not
	The Market Control of the Control of	5	Diksha Construction	89	76847	given
		6	KAALI ASSOCIATES	93	55583	A de la companya de l
	Complete.	7	KAALI ASSOCIATES	93	71149	
3.	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	Issues relating to totalling mistake were noticed during the year in the cashbook. Such issues were compiled in the Tally vs Cashbook reconciliation statement and duly communicated to ULB. Guidance has been provided to prevent such errors further.				
4.	He shall verify that the expenditure for a par particular	ULB has not prepared any Scheme wise Cashbook & Scheme wise Expenditure Records.				



heme is limited to the funds ocated for that particular heme any over payment shall brought to the notice of the ammissioner / CMO. e shall also verify that the penditure is accordance with e guideline, directives, acts and les issue by Government of dia/ State Government.	Grant Register Should be properly updated & maintained, where fund allocated to particular scheme can be ascertained. We have verified the Expenditure detail on test check basis provided to us & if there is any case where over payment done by Nagar Parishad, same are mention in attached Audit note sheet. 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
penditure is accordance with e guideline, directives, acts and les issue by Government of dia/ State Government.	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
wing the gudit financial	such guidelines etc.
uring the audit financial opriety shall also be checked. I the expenditure shall be apported by financial and diministrative sanctions accorded by competent authority and shall be limited to the diministrative and financial limits 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.
If the cases where appropriate inctions have not been obtained hall be reported and the ompliance of audit observation hall be ensured during the audit. on-compliance of audit paras hall be brought to the notice	No such instances were noticed during the test check of such entries conducted by us.
ne auditor shall be responsible erification of scheme wise/ roject wise Utilization Certificate UC's). UC's shall be tallied with the Receipt & Payment Account,	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.
nd Balance Sheet and creation Fixed Asset.	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
e shall verify that all temporary	the fixed asset and its recognition in fixed asset register and books of account of the ULB. No advances provided by Nagar Parishad to other than Employees
	ministrative sanctions corded by competent authority d shall be limited to the ministrative and financial limits the sanctioning authority. I the cases where appropriate nctions have not been obtained all be reported and the mpliance of audit observation all be ensured during the audit. on-compliance of audit paras all be brought to the notice of missioner/CMO. The auditor shall be responsible diffication of scheme wise/oject wise Utilization Certificate C's). UC's shall be tallied with the Receipt & Payment Account, come & Expenditure Account and Balance Sheet and creation Fixed Asset.

III. Audit of Book Keeping

	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 maintained necessary records either in form of registers or in soft copy excel format, 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 Commissioner/CMO.	ULB has not provided stock register. Hence we could not comment over maintenance of stores register as per accounting rules applicable to the urban local bodies. The stock in hand as 01.04.23 and 31.3.24 is same.
3.	The auditor shall verify advance register and see by that all the advance to employees are timely recovered according to the condition of advance. to All the case of non- recovery shall be specifically mentioned in audit report.	As per the information and explanation provided to us the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. During the year advances were given some employees and opening balance being reflecting in financial statement for most of the employee but there were no adjustment or recoveries from them. We suggest ULB to look into the advances and recoveries or adjustment in the expenditure, if made, and bring control over such advances.
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 by the ULB and annexed with this report along with the financial statements as it is received from ULB. However, it is noticed that various outstanding entries are appearing in the BRS from previous years, we suggest that proper rectification entries should be passed in the books of account.
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 records were made available to us. The receipt & payments out of grants were verified on test check basis.
6.	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner/CMO.	Fixed asset registers prepared in soft copy form in MS Excel by the ULB. Records of FAR is in reconciliation with the books of accounts
7.	The auditor shall reconcile the account of receipt and payment especially for project	ULB maintain separate cash books for different schemes and projects and the transactions are



funds.	recorded in consolidated financial statements
MAN OF A SECTION OF AN AREA OF A SECTION	prepared by the ULB.

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iv. Audit of FDR

1.	The auditor is responsible for audit of all fixed deposits and term deposits.	During the Audit we have found that there is no FDR Register Maintained by ULB.		
2.	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	FDR Register is not Prepare by the ULBs. Furthe it is noticed that in Fy 23-24 FDR No. 901645110001878 of Canara bank of Rs.		
	gerennessigne die south of mothersteine i Grant meer mother to bereiten	Rs.67,92,463 and FDR No. 901645110001879 of Canara bank of Rs. Rs.67,77,503 has been debited to Municipal Fund A/c. Moreover, accrued interest of Rs. Rs.88,94,703.68 also debited to Municipal fund. However, no explanation for the same has been provided to		
3.	to the conservation of sealth of sealth provided for a electric expectation with the sealth and the conservation of the sealth and the sealth of the sealth and the sealth of the sealt			
3.	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the	No Case Found		
A.	notice of Commissioner/ CMO.			
4.	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	NA s Statement Survey Acade, the same statement of the statement of the same statement o		

v. 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 on test basis of produced documents we can conclude that procedure of tendering was followed by the ULB.
2.	He shall check whether competitive tendering procedures are followed for all	Competitive Tendering procedures are followed
3.	bids. He shall verify the receipts of tender fee / bid processing fee / performance	All the Entries are verified
4.	The bank guarantees, if received in lieu of bid processing performance fee 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 Commissioner /CMO.	Not Applicable
6.	The cases of extension of BG shall be brought to the notice of Commissioner /	Not Applicable

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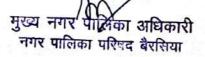
	CMO. Proper guidance to extend the BC's shall also be given to ULB	
7.	The contract closure shall also be verified by the auditor.	No contract closure documents were made available to us for verification.

vi. Audit of Grants and Loans

1.	The auditor is responsible for audit of grants given by Central Government and its utilization.	We have Covered all grant received from Central Government.
2.	He is responsible for audit of grants received from State Government and its utilization.	We have Covered all grant received from State Government.
3.	He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism I.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of	Neither Assets/Physical Infrastructure has been generated out of Loan Taken.
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/ bans to revenue expenditure.	Grant Register has not produce before us During Audit. We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.

Other Audit Observations-

- 1. It is noticed that ICICI bank A/c No. 419801000215 (PM Awas Yogna) is showing negative balance of Rs. 1,51,30,475/- .However no explanation has been given to us.
- Bank A/c No. 3176101004735 Canara bank is not reconciled the balance as per books as on 31.3.24 is RS. 40,49,050/- however balance as per bank statement is Rs. 2708494/-. Difference is coming from the previous years and many receipts entry related to FY 23-24 not recorded in books.
- 3. It is observed that ULB is not regular in depositing TDS and GST (TDS) within prescribed time limit. Further, we have also observed delay in filing of TDS & GST returns. We strongly suggest to deposit statutory due and filing of TDS & GST returns with prescribed time limit to avoid interest and penalties.



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	NAME O	AUDITOR:		
	DESCRIPTION	W OF	OBSERVATION IN	SUGGE

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SR NO	PARAMETERES AUDIT OF REVENUE	EVENUE		% OF	OBSERVATION IN BRIEF	SUGGESTI	
	Rajaswa Kar Vasool			GROWTH	10108		
	COLUMN TO THE REAL PROPERTY.	2022-23	2023-24			Alministra	
(i)	Sampatti Kar	18,44,583	22,97,256	24.54%	It has been Observed that, Collection made during the year is very poor, especially for Complex-Dukan Kiraya Samekit Kar & SWM.		
	Samekit Kar	10,34,356	6,63,584	-35.85%		· · · · · · · · · · · · · · · · · · ·	
(/	Nagriya Vikas Upkar	2,84,787	2,90,377	1.96%			
•	Shiksha Upkar	3,07,275	3,54,064	15.23%		nenalties &	
(v)	swm	4,51,987	3,16,192	-30.04%			
(0)	TOTAL	39,22,988	39,21,473		Need to Improve	dues collection	
	IUIAL	401 - 43447	到15年中的 第 5条。	8,1000	Collection Efforts by		
7	Gair-Rajaswa Vasooli	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	2 1 May 2	COMPANIES.	ULB.		
		35,95,415	26,09,770	-27.41%			
(i)	Jal Kar	24,68,972	15,90,544	-35.58%			
	Complex-Dukan Kiraya Grand Total	99,87,375	81,21,787	T-1500619-19	The state of the second second		

The details in the above table were taken from wasooli patrak (demand & collection statement)

prepared & provided by the ULB.

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Reporting on Audit Paras for Financial Year 2023-24

NAGAR PALIKA BERASIA

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditure in cash book, Diversion of	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Statutory Deductions Should be correctly Deducted and deposited on time. Project or scheme wise utilisation certificate should be prepared.
		Funds, financial propriety of expenditures, schemes project wise utilisation certificate		
3	Audit of Book	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statements, 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 prescribed as under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed depos maintenance	sits and term depos	
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive	Observations were listed in brief in point no. 5 of annexure 2	Procedure for Tenders opening and Performance review should be carefully



		tendering procedures followed	of audit report attached	monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its b utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated And balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of in funds from capital receipt /grants /Loans to revenue expenditure and from one	Observations re pointed out in po attached	lated to diversion o int no. 6 (iv) of anno	f funds has been exure 2 of report
	scheme /project to another.		3,39,89,973 / 6,70,2	8.864
8	a) Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax &		125%	
9	Non Tax). Whether all the temporary advances have been fully	*1 1	vided by Nagar Paris	
10	recovered or not. Whether bank reconciliation Statements is being regularly Prepared	statement as it is that various outst	received from ULB.	ed with the financial Further, it is noticed appearing in the BRS t proper rectification s of account

For Manu Bhai & Associates **Chartered Accountants** FRN 011701C

CA Vardhman Jain **Partner**

M No. 410825 Dated: 05.03.2025 Place: Bhopal

NAGAR PALIKA BERASIA AS ON 31.03.2024 **BALANCE SHEET**

	Particulars	Schedule No.	Current Year (2023-24)	Previous Year (2022-23)
A	SOURCES OF FUNDS	A STATE OF THE PARTY OF THE PAR	in the party of the first state of the state	
<u>A</u>	Reserves and Surplus		, a 87	0 007 700 9
	Municipal (General) Fund	B-1	(20,088,347.75)	3,997,766.8 6,377,468.7
A1	Earmarked Funds	B-2	6,122,519.70	307,946,205.6
	Reserves	B-3	314,626,549.62 300,660,721.57	318,321,441.1
	Total Reserves and Surplus		300,660,721.57	0.0,0=,
	Grants, Contributions for Specific	В-4	59,313,105.80	83,734,358.3
A-2	Purpose	B-4	55,510,100.00	
	Loans Secured Loans	B-5	51,330,000.00	58,906,762.0
A3	Unsecured Loans	B-6	7 1 7 7 -1	•
	Oliscoarea Boarre	59,330		58,906,762.0
	Total Loans		51,330,000.00	460,962,561.5
	TOTAL SOURCES OF FUNDS (A1-A3)		411,303,827.37	400,00=,-
В	APPLICATION OF FUNDS			
	Fixed Assets	B-11	165,005,739.00	161,522,932.0
	Gross Block		111,840,951.12	101,708,536.9
B1	Less : Accaumulated Depriciation	l -	53,164,787.88	59,814,395.0
	Net Block		240,262,413.28	239,372,895.2
	Capital Work in Progress	100		
	15 pt 16		* # P	299,187,290.3
	Total Fixed Assets		293,427,201.16	299, 107,230.0
	Investments	100	24 222 442 22	51,720,596.3
B2	Investments-General Fund	B-12	31,666,112.33	4,858,478.3
D2	Investments-other Fund	B-13	5,905,859.33	.,,
			37,571,971.66	56,579,074.6
	Total Investment		07,071,071100	
	Current Assets, loans & Advance	B-14	118,425.00	118,425.0
	Stock in hand (Inventories)	B-15	63,259,123.00	81,392,549.6
	Sundry Debtors (Receivables)	""	- · · · · · · · · · · · · · · · · · · ·	-
	Gross Amount outstanding Less: Accumulated Provision against	1		
	bad and doubtful receivables	1		i .
B3	Deposit Assets		N.	-
	Loans & Advances		: 1	111,349.0
	Prepaid Expenses	B-16	47,364,994.58	52,907,838.8
	Cash and Bank Balance	B-17	700,543.00	700,543.0
	Loans , advances and deposits	B-18	111,443,085.58	135,230,705.8
	Total Current Assets			
	Current Liabilities and Provisions	B-7	12,953,342.00	12,659,775.0
	Deposits received	B-8	3,867,680.23	2,156,119.3
B4	Deposits Works Other liabilities(Sundry Creditors)	B-9	15,161,616.80	15,892,209.
Maria Sala	Other liabilities(Suriary Creditors)	, B-10		30,708,104.
	Provisions Total Current Liabilities		31,982,639.03	104,522,601.
D.F.	Net Current Assets (B3-B4)		79,460,446.55	673,595.
B5 C	Other Assets.	B-19	844,208.00	070,000.
	Miscellaneous Expenditure (to the extent			
D	not written off)	B-20		
	TOTAL APPLICATION OF FUNDS	j 1		100 000 504
	(B1+B2+B5+C+D)	1 1	411,303,827.37	460,962,561.

For Manu Bhal & Associates **Chartered Accountants** FRN 011701C

CA Vardhman Jain Partner

M No. 410825 Dated: 05.03.2025 Place: Bhopal

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नगर पालिका परिNAGARIPALIKA BERASIA



BERASIA NAGAR PALIKA, (M.P.) INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD FROM 1st April 2024 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Gurrent Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	INCOME Tax Revenue Assigned Revenues & Compensation Rental Income From Municipal Properties Fees & User Charges Sale & Hire Charges Revenue Grants, Contributions & Subsidies Income From investments Interest Earned Other Income	IE-1 IE-2 IE-3 IE-4 IE-5 IE-6 IE-7 IE-8 IE-9	5,649,201.00 43,069,675.00 14,428,139.00 2,340,707.00 878,467.00 121,294,001.57 359,425.00 198,177.10 105,073.00	5,143,165.00 42,758,139.00 7,247,366.00 5,370,046.00 430,325.00 164,689,403.27 1,149,660.00 2,366,875.00 20,470.00
	TOTAL -INCOME		188,322,865.67	
В	EXPENDITURE Establishment Expenses Administrative Expenses Operations & Maintenance Interest & Finance Expenses Programme Expenses Revenue Grants, Contributions & Subsidies Provisions & Write Off Miscellaneous Expenses Depreciation TOTAL - EXPENDITURE	IE-10 IE-11 IE-12 IE-13 IE-14 IE-16 IE-16 IE-17 B-11	53,648,983.00 10,249,786.00 20,091,204.00 1,313,942.41 30,000.00 91,526,200.00 2,375,861.00 - 10,132,414.14 189,368,390.55	59,479,573.00 12,668,238.00 30,516,717.00 1,492,330.88 979,816.00 500,000.00 10,649,390.21 116,286,065.09
С	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(1,045,524.88)	112,889,384.18
	expenditure belove process (Net)	IE-18		
D E	Add/Less: Prior Period Items (Net) Gross Surplus / (deficit) of income over expenditure after prior period Items (C-D)		(1,045,524.88)	112,889,384.18
F G	Less: Transfer to Reserve Funds Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(1,045,524.88)	112,889,384.18

For Manu Bhai & Associates **Chartered Accountants** FRN 011701C

CA Vardhmah Jain Partner M No. 410825

Dated: 05.03.2025 Place: Bhopal

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BERASIA NAGAR PALIKA (M.P.) STATEMENT OF CASHFLOW (As On 31 March 2024)

A) Cash Flows from Operating Activities ross Surplus Over Expenditure dd: Adjustments For rost On Disposal Of Assets let Of Adjustments Made To Municipal Funds ressit Adjustments Made To Municipal Funds ressit Adjustments Made To Municipal Funds ressit Horome ressit H	Particulars	Current Year (2023-24	(Rs.)		
incess Surplus Over Expenditure did: Adlustments For epreciation atterest And Finance Expenses (1,045,524.88) described in 10,132,414.14 (1,313,942.41) asset: Adlustments For rofit On Disposal Of Assets et Of Adjustments Made To Municipal Funds (359,425.00) aransfer To Reserves (1,040,418.11) asset: Adjustments Expenses (1,040,418.11) asset: Adjusted Income (1,040,418.11) asset: Adjusted Income Over Expenditure Before Effecting changes in Current Assets And Current Liabilities And adjusted Income Over Expenditure Before Effecting changes in Current Assets And Current Liabilities (1,040,418.11) assets (1,040,4	Marin or the second	2020-24	CAR ARE THE		
dd: Adlustments For percelation terest And Finance Expenses (1,313,942,41) less: Adlustments For rofit on Disposal Of Asets (27,926,247,68) restrict of Adjustments Made To Municipal Funds (22,926,247,68) restrict form of Expenditure Before Effecting thanges in Current Assets And Current Liabilities (23,483,849,78) digusted Income Over Expenditure Before Effecting thanges in Current Assets And Current Liabilities (23,483,849,78) changes in Current Assets And Current Liabilities (24,431,249,48) changes in Current Assets And Current Liabilities (34,484,484,484,494,484,484,484,484,484,48	A] Cash Flows from Operating Activities	40			
ess: Adjustments For roll ton Disposal Of Assets let of Adjustments Made To Municipal Funds vestment Income aransfer To Reserves test of Income Received dijusted Income Received dijusted Income Received letters income Received letters income Received less: Increase)/Decrease in Sundry Debtors increase)/Decrease in Sundry Debtors increase)/Decrease in Sundry Debtors increase)/Decrease in Sundry Debtors increase)/Decrease in Deposits Received letters increase)/Decrease in Deposits Received letters increase)/Decrease in Deposits Received letters in Other Current Assets (170,613.00) 18,074,162.68 (170,613.00) 18	Sross Surplus Over Expenditure	1	(1,045,524.88)		
terest And Finance Expenses 1,313,942.41 11,446,356.55 100ft On Disposal Of Assets et Of Adjustments Made To Municipal Funds restrent Income ransfer To Reserves tierest Income Received digusted Income Over Expenditure Before Effecting changes in Current Assets And Current Liabilities ricrases/Decrease in Sundry Debtors increases/Decrease in Sundry Debtors increases/Decrease in Prepaid Expenses increases/Decrease in Prepaid Expenses increases/Decrease in Prepaid Expenses increases/Decrease in Deposits Received Decreases/Increase in Deposits Received Decreases/Increase in Deposits Work Decreases/Increase in Deposits Work Decreases/Increase in Provisions Extra ordinary items (please specify) Signital contribution Net Cash Generated from / (Used in) Operating Activities Purchase Of Fixed Assets And Cwip (Increases)/Decrease in Especial Funds/ Grants (Increases)/Decrease in Reserve' Grant Against Fixed Asset' (Purchase)/Decrease in Reserve' Grant Against Fixed Asset' (Purchase)/Decrease in Especial Funds/ Grants (Increases)/Decrease in Especial (Increases)/Decrease in Especial Funds/ Grants (Increases)/Decrease in Especial Funds/ Grants (Increases)/Decrease in Especial (Increases)/Dec	dd: Adlustments For		13 Table - Model See Address - 90		
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tranges in Current Assets And Current Liabilities And Extraordinary Items Increase)/Decrease in Sundry Debtors Increase)/Decrease in Stock in Hand Increase)/Decrease in Stock in Hand Increase)/Decrease in Deposits Received Increase)/Increase in Deposits Received Decrease)/Increase in Deposits Work Decrease)/Increase in Provisions Star ordinary items (please specify) Increase)/Decrease in Special Funds Increase)/Decrease in Reserve in Increases/Decrease in Reserve in Increases/Decrease in Reserve in Increases/Decrease in Earmarked Funds Increases/Decrease in Earmarked Funds Increase/Decrease in Reserve in Grant Against Fixed Asset increases/Decrease in Reserve in Grant Against Fixed Asset increases/Decrease in Earmarked Funds Increase/Decrease in Reserve in Grant Against Fixed Asset increases/Decrease in Earmarked Funds Increase/Decrease in Earmarked Funds Increas	nterest income Received	190,177.10	25,405,045.70		
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Increase)/Decrease In Prepaid Expenses Increase)/Decrease In Other Current Assets Decrease)/Increase In Deposits Received Decrease)/Increase In Deposits Work Decrease)/Increase In Deposits Work Decrease)/Increase In Other Current Liabilities Decrease)/Increase In Provisions Extra ordinary items (please specify) Capital contribution Net Cash Generated from / (Used In) Operating Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Received Interest & Finance Expenses Net cash generated from/(used In) Investing activities (ESS: Less: Less: Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities (C) Net Increase) (Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year: Cash balances 47,364,994.58	Increase)/Decrease In Stock In Hand	•			
Increase)/Decrease In Other Current Assets Decrease)/Increase In Deposits Received Decrease)/Increase In Deposits Work Decrease)/Increase In Other Current Liabilities Decrease)/Increase In Provisions Extra ordinary items (please specify) Capital contribution Net Cash Generated from / (Used in) Operating Activities [A] BI Cash Flows from Investing Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Received Interest Income Received Less: Less: Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities (C) Ret Cash Generated From/(Used In) Financing Activities (C) (C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the period Cash and cash equivalent at the end of the year: Cash balances Ary 1,564,994.58 18,074,162.68 293,567.00 1,711,561.00 1,721,535.00 1,274,535.00 1,					
Decrease)/Increase in Deposits Work Decrease)/Increase in Deposits Work Decrease)/Increase in Deposits Work Decrease)/Increase in Provisions Extra ordinary items (please specify) Deposition Provisions Extra ordinary items (please specify) Deposition Purchase of Fixed Assets And Cwip (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Reserve ' Grant Against Fixed Asset' (Incr	Increase)/Decrease In Other Current Assets	(170,613.00)	18,074,162.68		
Decrease/Increase in Deposits Work Decrease/Increase in Deposits Work Decrease/Increase in Deposits Work Decrease/Increase in Perovisions Extra ordinary items (please specify) Deposition of the Current Liabilities Extra ordinary items (please specify) Deposition of the Current Liabilities Extra ordinary items (please specify) Deposition of the Cash Generated from / (Used in) Operating Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Reserve ' Grant Against Fixed Asset' (Increase)/Decrease in Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest & Finance Expenses Net cash generated From/(Used In) Financing Activities Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities (E) Net Cash Generated From/(Used In) Financing Activities (E) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances 47,364,994.58			Y		
Decrease)/Increase In Deposits Work Decrease)/Increase In Other Current Liabilities Decrease)/Increase In Provisions Extra ordinary items (please specify) Interest Increase In Other Current Liabilities Extra ordinary items (please specify) Interest Increase In Provisions Extra ordinary items (please specify) Interest Increase In Experimental Interest Increase In Experimental Interest Income Received Increase)/Decrease In Experimental Investments Increase)/Decrease In Exercived Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Investment Income Received Interest & Finance Expenses Inte	Decrease)/Increase In Deposits Received				
Decrease)/Increase In Other Current Liabilities Decrease)/Increase In Provisions Extra ordinary items (please specify) Capital contribution Net Cash Generated from / (Used in) Operating Activities [A] [B] Cash Flows from Investing Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Net cash generated from/(used In) Investing activities Less: Loans From Banks/Others Received Less: Loans From Banks/	Decrease)/Increase In Deposits Work				
Decrease)/Increase in Provisions Extra ordinary items (please specify) Department (please specify) Department (please specify) Department (please specify) Decrease (please specify) Decrease of Fixed Assets And Cwip (Increase)/Decrease in Special Funds/ Grants (Increase)/Decrease in Reserve' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Net cash generated from/(used in) investing activities [B] (C] Cash flows from Financing Activities Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities (C] Net Cash Generated From/(Used In) Financing Activities (C) Ret Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year comprises of the following account balances 47,364,994.58	Decrease)/Increase In Other Current Liabilities	(730,593.00)			
Capital contribution Not Cash Generated from / (Used in) Operating Activities [A] [B] Cash Flows from Investing Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Received Interest Received Less: Loans From Banks/Others Received Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year comprises of the following account balances 47,364,994.58	Decrease)/Increase In Provisions	•	1,274,535.00		
Capital contribution Not Cash Generated from / (Used in) Operating Activities [A] [B] Cash Flows from Investing Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Received Interest Received Less: Loans From Banks/Others Received Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year comprises of the following account balances 47,364,994.58	Extra ordinary items (please specify)				
[A] 6,265,679.57 [B] Cash Flows from Investing Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Received Interest & Finance Expenses Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Cash flows from Financing Activities Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities (C) (8,890,704.4) Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) (5,542,844.3) (6,542,844.3) (6,542,844.3) (7,364,994.5) (7,364,994.5)	Capital contribution				
BI Cash Flows from Investing Activities Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities (C) Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year: Cash Balances 47,364,994.58	Net Cash Generated from / (Used in) Operating Activities		C 005 070 57		
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Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Special Funds/ (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: (Purchase) Of Investments Add: (Proceeds From Disposal Of Assets (Proceeds From Disposal Of Investments (Investment Income Received (Interest & From Banks/Others Received (Interest & Fr					
Purchase Of Fixed Assets And Cwip (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Special Funds/ (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: (Purchase) Of Investments Add: (Proceeds From Disposal Of Assets (Proceeds From Disposal Of Investments (Investment Income Received (Interest & From Banks/Others Received (Interest & Fr	TO Cook Flows from Investing Activities				
(Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Special Funds/ Grants (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Received Interest & From Banks/Others Received Less: Leas: Less: Loans From Banks/Others Received Interest & Finance Expenses Interest & Finance Expenses (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year: Cash balances Bank halances 47,364,994.58 (24,421,252.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) (39,291.00) 6,680,344.00 (22,482,524.57) (369,291.00) (39,291.00) (39,291.00) (39,291.00) (39,291.00) (39,291.00) (39,291.00) (369,291.00)	Durchage Of Fived Assets And Cwin	(4,372,325.00)			
(Increase)/Decrease In Earmarked Funds (Increase)/Decrease In Reserve ' Grant Against Fixed Asset' (Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Interest Income Banks/Others Received Interest & Finance Expenses Interest & Finance Expenses (B,890,704.4) Net Cash Generated From/(Used In) Financing Activities Interest & Finance Expenses (B,890,704.4) Net Cash Generated From/(Used In) Financing Activities (B,890,704.4) Net Cash Generate	/Increase\/Decrease In Special Funds/ Grants	(24,421,252.57)			
(22,482,524.57) Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Interest In	(Increase)/Decrease In Earmarked Funds				
(Purchase) Of Investments Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Net cash generated from/(used in) Investing activities [B] (2,917,819.47 [C] Cash flows from Financing Activities Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Add: 19,007,103.00 19,564,705.10 19,564,70	(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	6,680,344.00			
Add: Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Interest Interest Income Interest Income Interest Income Interest Income Interest Income Interest Interes	(Durchase) Of Investments		(22,482,524.57)		
Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Net cash generated from/(used in) Investing activities [B] (2,917,819.47 [C] Cash flows from Financing Activities Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances A7,364,994.58	(Fulchase) of investments		34		
Proceeds From Disposal Of Assets Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Interest Income Received Net cash generated from/(used in) Investing activities [B] (2,917,819.47 [C] Cash flows from Financing Activities Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances A7,364,994.58	Add:		100		
Proceeds From Disposal Of Investments Investment Income Received Interest Income Received Net cash generated from/(used in) investing activities [B] (2,917,819.47 [C] Cash flows from Financing Activities Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Proceeds From Disposal Of Assets				
Investment Income Received Interest Income Financing Activities Interest Income Banks/Others Received Interest Income Banks/Others Received Interest Income Expenses Interest Income Expenses Interest Income	Proceeds From Disposal Of Investments				
Interest Income Received Net cash generated from/(used in) investing activities [B] (2,917,819.47 [C] Cash flows from Financing Activities Less: Leans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances 47,364,994.58	Investment Income Received				
Net cash generated from/(used in) investing activities [B] (2,917,819.47 [C] Cash flows from Financing Activities Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Interest Income Received	198,177.10	19,564,705.10		
IC] Cash flows from Financing Activities Less: Loans From Banks/Others Received T,576,762.00 Less: Interest & Finance Expenses T,313,942.41 Net Cash Generated From/(Used In) Financing Activities (C) Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58			restricted and are a con-		
IC] Cash flows from Financing Activities Less: Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at the end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Net cash generated from/(used in) investing activities [B]		(2,917,819.47		
Less: Loans From Banks/Others Received T,576,762.00 Less: Interest & Finance Expenses 1,313,942.41 Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58					
Less: Loans From Banks/Others Received T,576,762.00 Less: Interest & Finance Expenses 1,313,942.41 Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	IC1 Cash flows from Financing Activities	× ×			
Loans From Banks/Others Received Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances A7,364,994.58	l ess:	0000000			
Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Leans From Banks/Others Received	7,576,762.00			
Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Ludiis Fiuili Dailes Culois Hoselfor				
Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances A7,364,994.58	25 C C C C C C C C C C C C C C C C C C C	TO CONTRACTOR TRACE	1		
[C] (8,890,704.4) Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) (5,542,844.3) Cash And Cash Equivalent At Beginning Of The Period 52,907,838.8 Cash and cash equivalent at the end of the period 47,364,994.5 Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Less:	1,313,942.41			
[C] (8,890,704.4) Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) (5,542,844.3) Cash And Cash Equivalent At Beginning Of The Period 52,907,838.8 Cash and cash equivalent at the end of the period 47,364,994.5 Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank halances 47,364,994.58	Less: Interest & Finance Expenses	1,313,942.41	(8,890,704.4		
(A+B+C) (5,542,844.3 Cash And Cash Equivalent At Beginning Of The Period 52,907,838.8 Cash and cash equivalent at end of the period 47,364,994.5 Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: 47,364,994.58 Bank balances 47,364,994.58	Less: Interest & Finance Expenses	1,313,942.41			
(A+B+C) (5,542,844.3 Cash And Cash Equivalent At Beginning Of The Period 52,907,838.8 Cash and cash equivalent at end of the period 47,364,994.5 Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: 47,364,994.58 Bank balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities	1,313,942.41			
Cash And Cash Equivalent At Beginning Of The Period 52,907,838.8 Cash and cash equivalent at end of the period 47,364,994.5 Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: 47,364,994.5 Cash balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities	1,313,942.41			
Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	1,313,942.41	(8,890,704.4		
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances Bank balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	1,313,942.41	(8,890,704.4		
the following account balances at the end of the year: Cash balances Bank balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period	1,313,942.41	(8,890,704.4 (5,542,844.3 52,907,838.8		
Cash balances Bank balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and Cash equivalent at end of the period	1,313,942.41	(8,890,704.4 (5,542,844.3 52,907,838.8		
Bank balances 47,364,994.58	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of	1,313,942.41	(8,890,704.4 (5,542,844.3 52,907,838.8 47,364,994.5		
Bank balances 47,304,894.56	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:	1,313,942.41	(8,890,704.4 (5,542,844.3 52,907,838.8 47,364,994.8		
	Less: Interest & Finance Expenses Net Cash Generated From/(Used In) Financing Activities [C] Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C) Cash And Cash Equivalent At Beginning Of The Period Cash and Cash equivalent at end of the period Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year: Cash balances		(8,890,704.4 (5,542,844.3 52,907,838.8 47,364,994.8 47,364,994.8		

For Manu Bhai & Associates **Chartered Aqcountants** FRN 011701

CA Vardhman Jain Partner M No. 410825 Dated: 05.03.2025

Place : Bhopal



NAGAR PARISHAD BERASIA RECEIPT AND PAYMENT ACCOUNT (FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

(AMOUNT IN RUPEES)

(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)				
Current Year	Previous Year	HEAD OF ACCOUNT	Current Year	Previous Year
		是是是是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一	NATIONAL PROPERTY.	
34,862.00				7.5
52,872,976.89	44,665,190.85			
4 747 747				
1,715,867.00 43,069,675.00	308,812.00 37,986,433.00		5,000.00	
11,363,351.00 2,360,292.00	6,034,927.00	Operations And Maintainance Interest And Finance Charges	1,313,942.41	1,492,350.68
878,467.00	424,510.00	Programme Expenses	11,000.00	Ē
359,425.00	246,537.00	Purchase of Stores		1,886.20
105,073.00	647,154.96 667,214.00	Other Misc Expenses		
		NON-OPERATING PAYMENTS		
		Municipal Fund		
l 1		Other Payables - Sundry Creditors	126,058,497.00	124,100,518.00
		Reserve Funds		
146,860.00			54004001 10 00M0 201042 02 1	
103,298,144.00	68,148,440.00		272,682.00	2,309,967.00
V- 2002	13,541.00	[- [- [- [- [- [- [- [- [- [-		
9,800,000.00	30,351,985.00		1,770,000.00	1,770,000.00
1,711,561.00				
		and a second sec	1	25,151,985.00
3,686,733.10	9,833,413.00		D 19	
1 1				
		Control of the Contro	54 700 000 5	
1				2020424000000
		Closing Cash balance Closing Bank balance (net)	20,122.00 47,344,872.58	34,862.0 52,872,976.8
231.601.464.99	207,734,545.77	TOTAL	231.601.464.99	207,734,545.7
	34,862.00 52,872,976.89 1,715,867.00 43,069,675.00 11,363,351.00 2,360,292.00 878,467.00 359,425.00 198,178.00 105,073.00	34,862.00 52,872,976.89 44,665,190.85 1,715,867.00 43,069,675.00 11,363,351.00 2,360,292.00 4929,179.96 878,467.00 246,537.00 198,178.00 647,154.96 105,073.00 146,860.00 103,298,144.00 9,800,000.00 1,711,561.00 3,686,733.10 1,723,088.00 9,833,413.00	Augustion / Purchase of Stores Augustion / Purchase of Stores	Current Year

For Manu Bhal & Associates Chartered Accountants FRN 011701C

CA Vardhman Jain Partner

M No. 410825 Dated: 05.03.2025 Place: Bhopal

BHOPAL

मुख्य नगर पिक्किंग अधिकारी नगर पालिका परिषद बेरसिया

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

Account	particulars		General Account
3100000.00	Balance as per last account		3,997,766.81
\$100000:00	Addition during the year		
	. Surplus for the year	Control States of the Control of the	
	. Transfers	Maria Maria	100
A) market and a	Total (Rs.)	- A	
	Deductions during the year . Deficit for the year		1,045,524.88 23,040,589.68
MS THE	. Transfers Balance at the end of the Current year	过.	(20,088,347.75



BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

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

EAST SQUARE A THE WAY THE WAY A PARTY OF THE WAY THE WAY						MOTOR PORTOR DESCRIPTION	ジカラドニューニュー
Particulars :	Indra Gandhi samajik suraksha pension Fund	National Family Benefit Fund	indira Gandhi National Widow Pansion	indira Gandhi Nishakt Pension	Old age pension	Sanchit Nidhi	Total
以以是1600年表示这些特殊的表示这些思想。		的图象的主义	海外及砂漠		14. 大声引起。	2012年1月2日 1月2日 1月2日 1月2日 1月2日 1月2日 1月2日 1月2日	attended to the second second
ACCOUNT CODE	3117000	3117000	3117000	3117000			6,377,468.70
(a) Opening Balance	743,402.00		696,259.00	487,061.00	15,042.50	4,435,704.20	
(b) Additions to the Special			0.5009.50000.5				
Fund	1					1 1	2
Grant Received from Govt.						1	2
* Transfer From Municipal Fund		-					
* Interest / Dividend earned on		1		-			**
Special Fund Investments	1					l i	
* Profit on disposal of Special	1	1	1	1	8		
Fund Investments	10	1					
* Appreciation in Value of		1					
Special Fund Investments	1 1				(1	(- 1
* Other Addition (Transfer from GPF Deductions)	-				-		
Total (b)	-		•				
(c) Payments out of Funds					i i		
[] Capital Expenditure on							
Fixed Assets	- 1						
others	1				TEL .		
[ii] Revenue Expenditure on	i.						
Salary, Wages and allowances	(at)		- 8			1	ATT
etc.	N S						li .
Rent other administrative		2 8				-	-
Charges .	* *	2.9				369,291.00	254,949.00
[iii] Other: (Paid To Benefeciaries)							15 860
Loss on disposal of Special fund	1	ı					
Investments		1		i i			
Diminution in Value of Special	i i	1					l
Fund Investments				1			
Grant Refunded						369,291.00	254,949.00
Total (c)	-					303,231.00	204,345.00
ADVANCE FOR EXPENSES (D)	740 400 00	-	696,259.00	487,061.00	15,042.50	1 1000 140 00	6 400 540 77
Net Balance at the year end (a+b)-(c+d)	743,402.00		050,255.00	407,001.00	10,042.50	4,066,413.20	6,122,519.70



Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (RS-)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
が出る。			THE THE STATE OF T	5=(3+4)	6	7=(5-6)
3121000	2 Capital Contribution	307,946,205.62	12,759,792.00	320,705,997.62	6,079,448.00	314,626,549.62
24240	Capital contribution Grant	-		1-	×	:= :-
3121100	Capital Reserve	-			-	v. -
3122000	Borrowing Redemption	F .	E -	-		-
3123000	Special Funds (Utilised)	sa •			*	_
	Statutory Reserve	•		- 1		
	General Reserve P&L Revaluation Reserve	_		-	18	
5,2550	Total Reserve Funds	307,946,205.62	12,759,792.00	320,705,997.62	6,079,448.00	314,626,549.62

THE RESERVE OF THE PARTY OF THE					· · · · · · · · · · · · · · · · · · ·
Particulars	Grants From Central Government	Grants From State Government	Grants-Welfare Bodies	Grant-Others	TOTAL
Account Code	32010	32020	32050	32080	
(a) Opening Balance	39,357,661.05	42,366,697.32	10,000.00	2,000,000.00	83,734,358.37
(b) Additions to the Grants* * Grant received during the year * Interest / Dividend earned on Grant Investments * Profit on disposal of Grant	69,706,9 00.00 -	33,846,193.00 -	2 2	-	103,553,093.00
Investments * Appreciation in Value of Grant Investments * Grant adjustment * Other Addition (MPUSP Opening Balance Regrouped))	a.	-			
Total (b)	69,706,900.00	33,846,193.00			103,553,093.00
Total (a+b)	109,064,561.05	76,212,890.32	10,000.00	2,000,000.00	187,287,451.37
(c) Payments out of Funds * Capital Expemditure on Fixed Assets * Capital Expemditure on other * Revenue Expenditure on * Salary , Wages and allowances etc. * Rent * Other: Beneficiary * Loss on disposal of Special fund	9,165,629.00 76,246,042.97	3,594,163.00 38,968,510.60			12,759,792.00 115,214,553.57
Investments Diminution in Value of Special Fund Investments Grants Refunded Other administrative Charges	- 3	-			
	85,411,671.97	42,562,673.60			127,974,345.57
Net Balance at the year end (a+b)-(c)	23,652,889.08	33,650,216.72	10,000.00	2,000,000.00	59,313,105.80



नगर पालिका परिषद बैरसिया

Schedule B-5: Secured Loans

Accounting Code 3300000

ccount Code	Particulars Particulars	Current Year (Rs.)	Previous Year (Rs.)
		. 民主的用菜的种种类型	
3301000	Loans From Central Govt.	The state of the s	
3302000	Loans From State Govt. & Associations UIDSSMT	1 Superior	
3303000	Loans From Govt.bodies		
3304000	Loans From International Agencies	• • • • • • • • • • • • • • • • • • • •	
3305000	Loans From banks & other financial Institutions	51,330,000.00	58,906,762.0
3306000	Other Terms Loans		
3307000	Bonds & debentures		
3308000	Other Loans		
a William	Total Secured Loans	51,330,000.00	58,906,762.00





BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Gurrent Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.		
3312000	Loans From State Govt.		9 100
3313000	Loans From Govt.bodies & Associations	- a 1,00 _ a	· ·
MARKAN WAS A STATE OF STREET	Loans From International Agencies)
	Loans From banks & other financial Institutions (LIC)	and the D	5h. *
	Other Terms Loans		
3317000	Bonds & debentures		•
3318000	Other Loans		
	Total Unsecured Loans		•



BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Gurrent Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money Deposit	4,393,853.00	4,306,189.00
3401031	Security Deposit	7,787,887.00	7,591,447.00
3401021	Performance Guarantee	185,032.00	180,569.00
3401011	Water Deposit	586,570.00	581,570.00
	Total Unsecured Loans	12,953,342.00	12,659,775.00



schedule B-8 : Deposits Works

Accounting Code 3410000

ccount Code	Particulars	Opening Balance as the beginning of the year (Ra.)	Additions during the Current year (Rs.)	TOTAL	Utiliazation/ expenditure (Rs.)	Balance outstanding at the end of curren year (Rs.)
3411000	Civil Works		1,711,561.00	1,711,561.00		1,711,561.00
3412000	Electrical Works	5±	and the second second		-	**
3418000	Others	2,156,119.23	<u>.</u>	2,156,119.23	-	2,156,119.23
	Total Reserve Funds	2,156,119.23	1,711,561.00	3,867,680.23		3,867,680.23



Schedule B-9: Other Liabilities

Accounting Code 3500000

ccount Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)	
3501000	Creditors	SEE W. S. Special Confession		
3501100	Employee Liabilities	8,043,769.80	9,184,639.8	
3501200	Loan	2,862,704.00	3,049,204.0	
3502000	Recoveries Payable			
3503000	Government Dues Payable	4,255,143.00	3,658,366.0	
3504000	Refund Payable	• 1		
12220000	Advance Collection of Revenues			
3508000	others		k	
. 11				
	Total	15,161,616.80	15,892,209.80	



Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	- 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
3602000	Provisions for Interest		
3603000	Provisions for Other Assets		
	Total		



A TOP		Gress Block Accumulates page action					Net Block			
ode	Particulars	Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year		Agritions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
404000	2	3	4	5	6	7	8	10	11 333,004.00	12 333,004,0
101000	Land	333,004.00	•	•	333,004.00	-	•		333,004.00	333,004.0
4102000	Building	25,438,165.00	602,787.00		26,040,952.00	7,776,742.51	1,104,869.00	8,881,611.51	17,159,340.49	17,661,422.4
4103000	Roads and Bridge	93,537,439.00	100,000.00		93,637,439.00	74,716,464.02	5,846,470.84	80,562,934.86	13,074,504.14	18,820,974.9
4103100	Sewerage and Drainage	16,445,039.00	1,054,781.00	•	17,499,820.00	6,684,017.67	1,119,538.00	7,803,555.67	9,696,264.33	9,761,021.3
4103200	Water Ways	3,522,736.00			3,522,736.00	1,246,595.78	118,013.30	1,364,609.08	2,158,126.92	2,276,140.2
4103300	Public Lighting	385,017.00			385,017.00	261,075.00	38,500.00	299,575.00	85,442.00	123,942.0
4103400	Sanitation & SWM	3,656,205.00	248,999.00		3,905,204.00	1,646,749.00	439,960.00	2,086,709.00	1,818,495.00	2,009,456.0
4104000	Plants & Machinary Vehicles	2,046,401.00	94,000.00	-	2,140,401.00	1,041,596.00	173,140.00	1,214,736.00	925,665.00	1,004,805.0
4106000	Office & other Equipments	2,103,005.00	176,900.00	-	2,279,905.00	1,225,421.00	178,216.00	1,403,637.00	876,268.00	877,584.0
4107000	Furniture , Fixture, Fittings	1,038,232.00	90,100.00		1,128,332.00	301,845.00	102,607.00	404,452.00	723,880.00	736,387.0
4108000	Other Fixed Assets	897,997.00	-		897,997.00		-		897,997.00	897,997.0
4105000	Vehicle	12,119,692.00	1,115,240.00	-	13,234,932.00	6,808,031.00	1,011,100.00	7,819,131.00	_ 5,415,801.00	5,311,661.0
	Total	161,522,932.00	3,482,807.00	•	165,005,739.00	101,708,536.98	10,132,414.14	111,840,951.12	53,164,787.88	59,814,395.0
	0.21980	020 270 005 00	2,647,086.00	4.757.500.00	040.000.440.00					
4120000	Capital WIP	239,372,895.28	2,041,080.00	1,757,568.00	240,262,413.28				240,262,413.28	239,372,895.2



BERASIA NAGAR PALIKA, (M.P.)

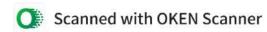
AS ON 31.03.2024

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	. Particulars	With whom, Invested	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (R
	- Central Govt. Securities		e a Fa	-
	- State Govt. Securities	e :	1.2	_
	- Debentures and Bonds			
	- Preference Shares			_
	- Equity Shares		Ball-Mark	
	- Units of Mutual Funds		-	_
	- Other Investments (Fixed Deposits)	Bank	31,666,112.33	51,720,596.33
	Total Investments General Fund		31,666,112.33	51,720,596.33

BHOTAL *S



Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Aggount Gotto	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	118,425.00	118,425.00
4302000	Loose Tools		
4308000	Others	,	
	Total Stock in hand	118,425.00	118,425.00



Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

	a had constructed to the construction of the c			The state of the s		
Account Code	Particulars	Gress Amount (Re.)	Provision for -	NG(*Amount(GC))		
43110	Receivables for Property Taxes	"和艾克尔维斯斯斯斯斯斯 "	revenues (RS)	489.00	2,140,368.00	
	Less than 3 years *	1,002,180.00	•	1,002,180.00	- Till 1	
	3 years to 5 years *	15 1	# 1	2		
	5 years to 10 years *	• 1	- 1		8.5	
	10 years to 15 years *	- 1	-	2	5.	
	More than 15years *	- 1		- L		
	Sub -Total	1,002,180.00	: 1	1,002,180.00	2,140,368.00	
	Net Receivables for Property Taxes	1,002,180.00		1,002,180.00	2,140,368.00	
43110	Receivables for Other Taxes			10,921,145.00	10,348,807.00	
	Less than 3 years *	10,921,145.00		-	•	
	3 years to 5 years *	1	9	-	-	
	5 years to 10 years *	1 0 I	2	(- 8)	-	
	10 years to 15 years *	1 2 1	2	-	-	
	More than 15years *		-	•		
	Sub -Total	10,921,145.00	-	10,921,145.00	10,348,807.00	
	Net Receivables for Other Taxes	10,921,145.00		10,921,145.00	10,348,807.00	
	Receivables for Fees & User Charges	841,518.00		841,518.00	423,150.00	
	Less than 3 years *	1994	2	- 1	-	
			- 1	- 1	-	
	3 years to 5 years * 5 years to 10 years *		_		-	
	10 years to 15 years *	_	-	- 1	-	
	More than 15 years *	<u></u>	-	-	•	
	Sub -Total	841,518.00	-	841,518.00	423,150.00	
-	Net Receivables for Fees & User Charges	841,518.00		841,518.00	423,150.00	
				4 4 4 2 0 0 7 0 0	16,321,279.68	
43111	Total Receivable Form Other Sources	4,142,097.00		4,142,097.00	10,321,279.00	
	Less than 3 years *		•		-	
	3 years to 5 years *		•		-	
	5 years to 10 years *	(#A)			•	
	10 years to 15 years *					
	More than 15years * -					
	Sub -Total	4,142,097.00		4,142,097.00	16,321,279.0	
	Net Receivable Form Other Sources	4,142,097.00		4,142,097.00	16,321,279.0	
3150	Receivable from Government					
315001000	Grants-Receivable	46,352,183.00		46,352,183.00	52,158,945.	
		46,352,183.00		46 050 400 00		
	Sub -Total	63,259,123,00		46,352,183.00	52,158,945.	
	Total Sundry Debtors(Receivables)	63,239,123.00	-	63,259,123.00	81,392,549.	



Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Gode.	Particulars	Current Year (Rs.)	Previous Year (Rs.)	
4401000	Establishment		-	
4402000	Administrative		•	
4403000	Operations & Maintenance		111,349.00	
	Total prepaid Expenses		111,349.00	



Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	20,122.00	34,862.00
4502000	Balance with Bank-Municipal Funds	26,148,099.48	5,110,821.57
4502100	Nationalised Banks	20, 140,099.40	5,110,621.57
4502200	Other Schedule Banks	-	
4502300	Scheduled Co-operative Banks]	
4502400	Post Office	4	
	Sub Total	26,168,221.48	5,110,821.5
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF BANK)		0,110,021.01
4504101	Nationalised Banks	19,698,183.75	
4504200	Other Schedule Banks	19,080,103.75	46,263,565.97
4504300	Scheduled Co-operative Banks		
4504400	Post Office		
	Sub Total	19,698,183.76	AR TIPI
			46,263,565.9
4506000	Balance with Bank-Grant Funds	- 6	
4506100	Nationalised Banks	1,498,589.35	
4506200	Other Schedule Banks		1,498,589.38
4506300	Scheduled Co-operative Banks		
4506400	Post Office		
	Sub Total	1,498,589.35	
	TOTAL	1,100,000,00	1,498,589.38
	TOTAL	47,364,994.58	1000.00
	II to a second	7.5.00	52,907,838,8

नगर पालिका परिषद बैरसिया



Schedule B-18: Loans, advances, and deposits

Accounting Code 4600000

Accounts Code	Padaino	Opining Silance at the beginning of the year (RE)	Pald during the Current year (Rs.)	THEFT	Provinceduling literation (Eds)	Beene outstading stationer of the particles
4601000	- Loans and advances to employees		200			-
4602000	Employee Provident Fund Loans	84	1984	(<u>#</u>))	
4603000	- Loans to others	¥ 8 -			•	-
4604000	- Advance to Suppliers and Contractors		9#8	-	-	(= ((
4605000	Advance to Others					
4606000	- Deposit with External Agencies	700,543.00	(Car)		5 <u>-</u>	700,543.00
4608000	-Other Current Assets	1 1				5
	Sub -Total	700,543.00	×-			700,543.00
	Less: Accumulated Provisions against	-		-		•
	Loans, Advances and Deposits	-	•		•	
	Schedule B-18 (a)]	-		-		
	Total Loans, advances, and deposits	700,543.00	-		- 0	700,543.00
			y 3 9			



Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (RS-)	Previous Year (Rs.)
4701000	Deposits Works	844,208.00	673,319.00
4703000	Total Other Assets (TDS)	* 100	276.00
	Total Other Assets	844,208.00	673,595.00



Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Assount Gode	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Loan Issue Expenses	-	
4802000	Deferred Discount on Issue of Loans		-
	Deferred Revenue Expenses		
4803000	others	e	-
			-
	Total Miscellaneous Assets		

गुड्य नगर पोर्लिका अधिकारी नगर पालिका परिषद वैरसिया



BERASIA NAGAR PALIKA, (M.P.) SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT 2023-24

THE RESERVE	Schedu	le IE-17: Tax Re	venue Current Year	Previous Year
count de	Particulars Particulars		(2023-24) (Rs.)	(2022-23) (Rs.)
11 201-514	Edward Commence		1,961,480.00	1,783,163.00
00100	Property Tax		3,111,389.00	2.828.535.00
00200	Water Tax		3,111,505.00	12,010.00
00300	Sewerage Tax	1		
00400	Conservancy Tax	1		222 606 00
00500	Lighting Tax	1	290,066.00	263,696.00
00600	Education Tax		**	296,802.00
00700	Vehicle Tax		1	200,002
00800	Tax on Animals			
00900	Electricity Tax			
01000	Professional Tax		1	
101100	Advertisement Tax		1	
101200	Pilgrimage Tax		i i ii	
101300	Export Tax		1	260,242.00
105100	Octroi & Toll	8	286,266.00	5,444,448.00
	Cess Other Taxes		5,649,201.00	5,444,410.5
108000		15 d(a)1	-	5,444,448.00
100000	Sub-Total Less: Tax Remissions and Refund (Schedule	IE-1(a)]	5,649,201.00	5,444,448.00
109000	Sub-Total		5,649,201,00	STATE OF THE PARTY
and a second section of	Total Tax Revenue	拉斯斯斯斯斯斯斯斯	Daniel Company of the	PV-Trybithelite (S. Ph. 1982)
A DECEMBER OF THE PARTY OF THE	IOMAGA	(a) Tax Rev	enue	CONTRACTOR STATE OF THE STATE O
WOMEN STREET	Schedulett	THE REPORT OF THE PERSON NAMED IN		Previous Year (Rs.)
/ecount	Papiediam	THE REAL PROPERTY.	Gurrent Year (Rei)	
ode				-
3040				(5)
1109001	Property Tax		- 1	-
	Octroi and Toll		-	0 €
	Cess Income Advertisement Tax		=	K a
		1	- 1	0.0
1109011	Others Total Refund and remission of tax revenues	-	0:00	地震区别区区等。10.0
or or one of the state of	Total Tax Revenue	是是是此一种的	Bioliston A.S.	
CONTRACTOR	Schedule IE-2 : Assign	ad Davanijas &	Compensation	新国政党社会企业的国际
HE STATE OF THE ST	Schedule IE-2: Assign	Service Servic		Vest (Pe V
Account	Particulars Particulars	建筑是新疆的	Current Year (Rs.)	Previous Year (Rs.)
Code	The state of the s	And right successor to prove		. === 005.0
100000	u datum thorn		3,763,768.00	1,750,805.0
201000	Taxes and Duties collected by others		39,305,907.00	36,235,628.0
202000	Compensation In lieu of Taxes/ duties			
203000	Compensation in lieu of Concessions Total/assigned/revenues/&/Compensation	新聞記書館開課	43,069,676.00	37,986,433.0
国企业	Total assigned revenues & Compensations			
	Schedule IE-3: Rentaliin	come from Mur	icinal Properties	(1) (1) (1) (1) (1) (1)
供認度的	Schodula III-S I Remain	OCCUPATION OF THE	建设的直接设施的直接回接连接	网络亚洲西州市
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.
Code	A 1000 1000 1000 1000 1000 1000 1000 10	2 SERVICE CHEST CHEST		
	5 - 1 5 1 i- A 1ti- a		14,439,139.00	8,749,872.
	Rent from civic Amenities	æ	14,439,139.00	0,170,012.
20 - (A 4 - 4) (C - 1) (A 4)	Rent From Office Buildings	- 1		
	Rent From Guest House	- 1		200 527
	Lease Rent			232,587
	Other Rents	2.		117,256
	Sub-Total	3	14,439,139.00	9,099,715
	ess : Rent Remissions and Refund		11,000.00	
	Sub-Total		14,428,139.00	9,099,715
国籍部計 Te	otal Rental Income From Municipal Properties	Control of property	14,428,139.00	9,099,716
	The second second	1000 日本の一日の日本の日本の日本の日本の日本の日本	SECTION OF THE CONTRACTOR	THE RESERVE OF THE PARTY OF THE





BERASIA NAGAR PALIKA, (M.P.) SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT 2023-24

Schedule IE-1: Tax Revenue				
Account Gode	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1100100 1100200 1100300 1100400	Property Tax Water Tax Sewerage Tax Conservancy Tax		1,961,480.00 3,111,389.00	1,783,163.00 2,828,535.00 12,010.00
1100400 1100500 1100600 1100700	Lighting Tax Education Tax Vehicle Tax	ar ar	290,066.00	263,696.00
1100800 1100900	Tax on Animals Electricity Tax			296,802.00
1101000 1101100 1101200	Pilgrimage Tax	# F	- I	
1101300 1105100	전 (P)	我	202.255.00	260,242.00
1108000	Other Taxes		286,266.00 5,649,201.00	5,444,448.00
1109000	CONTRACTOR OF THE PROPERTY OF		5,649,201.00	5,444,448.00
	Sub-Total Total Tax Revenue	公司基础实现 等	5,649,201.00	5,444,448.00

	基础的		MANAGE TO SERVICE	Control of the Contro	
s Year (Rs.)	Previous	Current Year (Rs.)	19.50	Particulare	Account
			and the same of th		Code
) = :				Property Tax	4400004
-		• 1	4	Octroi and Toll	1109001
_		-		Cess Income	
-			1	Advertisement Tax	
-				Others	1109011
0.0	经 和股份的	0.00	exchange of the same	Total Refund and remission of tax revenues	-
100		0.00		Total Refund and remission of tax revenues Total Tax Revenue	

Self-Higher Commen	Schedule IE-2 : Ass		CONTRACTOR OF THE PARTY OF THE	党建制的是1955年1955年
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000 1202000 1203000	Taxes and Duties collected by others Compensation in lieu of Taxes/ duties Compensation in lieu of Concessions		3,763,768.00 39,305,907.00	1,750,805.00 36,235,628.00
1203000	Total assigned revenues & Compensation	可能	43,069,675.00	37,986,433.00
也知识的可	Schedule (E-3); Rent		ilcipal Properties.	
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities Rent From Office Buildings	**	14,439,139.00	8,749,872.00 -
1302000				-
1302000 1303000	Rent From Guest House	1		232,587.00
1303000 1304000	Lease Rent			
1303000	Lease Rent Other Rents		14,439,139.00	117,256.00
1303000 1304000	Lease Rent		14,439,139.00 11,000.00 14,428,139.00	117,256.00 9,099,715.00



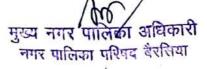


Schedule IE-4: Fees & User Charges-Income head-wise				
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges Licensing Fees		3,500.00	499,753.00 4,068.00
1401300	Fees for Grant Permit Fees for Certificate or Extract Development Charges		319,456.00 17,346.00 1,216,837.00	391,069.96 465.00 3,355,916.00
1401500 1402000 1404000	Regularisation fees Penalties and Fines other Fees	*	10,760.00 27,568.00 745,240.00	93,916.00 294,591.00 925,783.00
1405000 1406000 1407000	User Charges Entry Fees Service/ Administrative Charges		140,210.00	31,400.00
1408000	Other Charges Sub-Total		2,340,707.00	5,596,961.96
1409000	Less : Rent Remissions and Refund Sub-Total		2,340,707.00	5,596,961.96
THE SPECIAL SECTION	Total Income from Fees & User Charges	这些年的	2,340,707.00	5,596,961.96

Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Code	Sale of Products	DESCRIPTION OF SECULO SERVICES	8,010.00	149,900.00
1501100	Sale of Forms & Publications		858,457.00	274,610.00
1501200 1503000	Sale of stores & scrap Sale of others	1 6		-
	Hire Charges for Vehicles		12,000.00	-
1504100	Hire Charges for Equipments	7 9	-	<u>.</u>
	Total Income from sale & hire charges-	清清道	878,467,00	424,510.00

THE REAL PROPERTY.	Schedule IE-6: Revenue Grants, Contributions & Subsidies					
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)		
	Grant State Govt. Grant From MDM		43,124,133.21	5,034,000.00		
1601011	Grant From Central Govt. Grant Revenue - Depreciation on Grant Assets		72,090,420.36 6,079,448.00	[
	Total Revenue Grants (Contributions & Subsidies		121,294,001,67	B SOCIOLOS CONTRACTOR		

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001 1702000 1703000 1704000 1708000	Interest on FDRs Dividend Income from projects taken up on commercial be Profit on sale of Investments others	asis	359,425.00 - - -	1,332,654.00 - - -







N	Schedule IE	-8 : Interest Ea	rned	Maria San San
Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
Code	Interest From Bank Accounts		198,177.10	647,154.96
Interest on Loans and advances	Interest on Loans and advances to Employees		-	-
713000	Interest on Loans to others other Interest	N.5	-	-
	Total Interest Earned	经外租间的工具	198,177.10	647,154.96

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1801100 1801200 1802000 1803000	Deposits Forfeited Lapsed Deposits Depreciation of Fixed Assets from Special fund Insurance Claim Recovery Profit On Disposal of Fixed Assest Recovery from Employees Unclaimed Refund / Liabilities Excess Provisions Written Back Miscellaneous Income	105,073.00	667,214.0 667,214.0

Account	Schedule IE-10 : E	Current Year (Rs.)	Previous Year (Rs.)
Code:	Salaries, Wages and Bonus	49,036,422.00 1,597,613.00	245 00
2102000	Benefits and Allowances Pension Pensio	3,014,948.00 63,648,983.00	284,661.00 59,479,573.00

Account	Particulare		Current Year (Rs.)	Previous Year (Rs.)
新加州市	2000年1000年100日 1000年100日 1000日 1	Service Management of the Control of	-	- 405 700 00
201000	Rent, Rates and Taxes		2,301,840.00	6,135,736.00
201100	Office Maintenance	100	86,454.00	99,498.00
201200	Communication Expenses	7 - 37		10,650.00
202000	Books & Periodicals		307,370.00	431,106.00
202400	Printing & Stationary		3,678,360.00	1,827,609.0
203000	Travelling & Conveyance		120,119.00	131,284.0
	Insurance	843	76,700.00	110000000000000000000000000000000000000
205000	Audit Fees		80,500.00	15,000.0
200000	Logal Expenses		251,650.00	1,116,280.0
205200	Professional and other Fees		1,303,787.00	2,202,372.0
206000	Advertisement and Publicity		1,303,767.00	2,202,372.0
206100	Membership & subscriptions			
208000	Other Administrative Expenses		2,043,008.00	698,703.0





AND LONG DE	Schedule IE-12: C	perations & M	amtenance :	
Account	Particulars	過是自由的	Current Year (Rs.)	Previous Year (Rs.)
2301000 2302000 2303000 2305000 2305100 2305200 2305300 2305400 2305500 2305500	Power & Fuel Bulk Purchase Consumption of Stores Hire Charges Repairs & Maintenance - Infrastructure Assets Repairs & Maintenance - Civic Amenities Repairs & Maintenance - Building Repairs & Maintenance - Vehicles Repairs & Maintenance - Furniture Repairs & Maintenance - Office Equipments Repairs & Maintenance - Electrical Appliances Repairs & Maintenance - Plant & Machinery		10,684,367.00 539,850.00 5,982,142.00 19,700.00 1,379,440.00 870,460.00 25,758.00 135,995.00 4,200.00 376,390.00	758,127.00 11,414,008.00 3,743,845.00 9,096,028.00 1,087,647.00 2,106,404.00 1,818,938.00 2,990.00 149,710.00 23,300.00 315,714.00
2305700	Pagaire & Maintenance - Others	1.69	72,902.00	6.00
308000	Other Operating & Maintenance Expenses Total Operations & Maintenance		20,091,204.00	30,516,717.00

Account	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2402000 2403000 2404000 2405000 2406000	Interest on Loans From Central Govt. Interest on Loans From State Govt. Interest on Loans From Govt.Bodies & Associa Interest on Loans From International Agencies Interest on Loans From Banks & other Financia Other Interest Bank Charges Other Finance Charges	tions al Institutions	- 1,306,378.00 7,564.41	1,485,787.00 6,543.88

September 1	Schedule IE:14	Current Year (Rs.)	
Account Code 2501000	Election Expenses	30,000.00	786,413.00 193,403.00
20020	Own Programmes Share in Programs of others Total Programme Expenses	30,000,00	979,816.00

医侧侧静脉	Schedule IE-15; Revenu Particulars		Current Year (Rs.)	Previous Year (Rs.)
	Grants [specify details]	MANAGEMENT AND	91,526,200.00 -	
2603000			91,526,200.00	基本的基本



NOW YOUR AND A PARKET OF THE P	Schedule IE-16	: Provisions &	Write off	Control of the Contro
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2702000 2703000 2704000	Provisions for doubtful receivables Provision for other assets Revenues written off Assets Written off Miscellaneous Expenses Written Off	8	2,375,861.00 - - - - -	-
HE IN LAND	Total Provisions & Write off	THE TOTAL	2,375,861.00	500,000.00

Account		Miscellaneous	SELECTION PRODUCTION OF THE PR	高级的 特别的 医二种 医克特
Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
711000	Loss on disposal of Assets		-	-
712000	Interest & Penalty On Tax		-	-
718000	Other Miscellaneous Expenses	H.	-	2
CECHELIST.	Total Miscellaneous Expenses	SATHWARDS NO.	Settle Destruction of the Settle of the Sett	The same with the train of the state of the same of th

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income			-
851001	Taxes		(E)	
852001	Other- Revenues			
853001	Recovery of revenues written off	711	=	-
1854001	Other Income	(*)		-
1004001	Sub Total Income (a)		•	
850000	Expenses		±2	•
855001	Refund of Taxes		:₩0	•
856001	Refund of other Revenues		>#8	(*
858080	other Expenses		•	•
Series Edition	Sub-rotal income (b)	经第5条的		所有民意教授的最近2016 第二章
ALTERNATION OF THE SECTION OF THE SE	Hola Pror Period (Net) (a-b)	种种类型		参加的企业



Schedule B-13: Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Current Year Carrying Cost (Rs.)	Previous Year Carryin Cost (Rs.)
•	- Central Govt. Securities			
	- State Govt. Securities		-	(<u>*</u> 2
	- Debentures and Bonds			a la
	- Preference Shares	100		•
	- Equity Shares			
	- Units of Mutual Funds			-
100	- Other Investments			·
	-Fixed Deposit	Banks	5,905,859.33	4,858,478.33
	Total		5,905,859.33	4,858,478.33