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

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA BERASIA

Report on the Financial Statements	We have audited the accompanying financial statements of NAGAR PALIKA BERASIA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.
Management's Responsibility for Financial Statements	The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair the view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
Auditor's Responsibility	Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The 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 selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

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	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 Opinion	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report
Emphasis of Matters	We draw attention to the following matters reported in Annexure-2, annexed to this report. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India. Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by 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.

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e) 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'.

For Manu Bhai & Associates
Chartered Accountants
FRN 011701C

MANU BHAI & ASSOCIATES
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CA Vardhman Jain
Partner
M No. 410825
Dated: 05.03.2025
Place: Bhopal
UDIN: 25410825BMJMBB7600

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

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.
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.
Auditors' Responsibility	Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.
Meaning	A ULB's internal financial control over financial reporting is a process designed to

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Internal Financial Controls Over financial Reporting	provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for Over external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB; b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted 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 c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.
Inherent Limitations Internal Financial Controls Financial Reporting	Because of the inherent limitations of internal financial controls over of financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any Over evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.
Qualified opinion	According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024: a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. a) These could potentially result in material misstatements in the ULB's trade payables, consumption, Inventory and expense account balances. d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors,

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

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

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.	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 foils 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.
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.	See Annexure C attached to this report
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.	The details relating to, revenue recovery against the quarterly & monthly targets and any lapses thereto were not provided to us. Hence we cannot comment over delay or lapses in revenue recovery.
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.

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	duly and timely accounted for in cash book.	
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:

<table>
<tr><td>1.</td><td>The auditor is responsible for audit of expenditure under all the schemes.</td><td>Expenditures were recorded in the cashbook and in the financial statement prepared by the ULB. The classification of expenditure as per their nature was made by the ULB and same has been relied upon. Correct categorisation and recording of such expenses is the responsibility of the ULB.</td></tr>
<tr><td>2.</td><td>He is also responsible for checking the entries in cash book and verifying them relevant vouchers.</td><td>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.
<table>
<tr><th>S.No.</th><th>Party Name</th><th>v.no.</th><th>Gross amt</th><th>Remark</th></tr>
<tr><td>1</td><td>Nisntha Construction</td><td>90</td><td>77595</td><td rowspan="2">TDS has not Deducted</td></tr>
<tr><td>2</td><td>Nisntha Construction</td><td>95</td><td>81028</td></tr>
<tr><td>3</td><td>Diksha Construction</td><td>86</td><td>63889</td><td rowspan="5">Narration not given</td></tr>
<tr><td>4</td><td>Diksha Construction</td><td>87</td><td>79522</td></tr>
<tr><td>5</td><td>Diksha Construction</td><td>89</td><td>76847</td></tr>
<tr><td>6</td><td>KAALI ASSOCIATES</td><td>93</td><td>55583</td></tr>
<tr><td>7</td><td>KAALI ASSOCIATES</td><td>93</td><td>71149</td></tr>
</table></td></tr>
<tr><td>3.</td><td>He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.</td><td>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.</td></tr>
<tr><td>4.</td><td>He shall verify that the expenditure for a par particular</td><td>ULB has not prepared any Scheme wise Cashbook & Scheme wise Expenditure Records.</td></tr>
</table>

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	scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.	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.
5.	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.
6.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
7.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice Commissioner/CMO.	No such instances were noticed during the test check of such entries conducted by us.
8.	The auditor shall be responsible verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon. We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.
9.	He shall verify that all temporary advances of other than employees have been fully recovered.	No advances provided by Nagar Parishad to other than Employees

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III. Audit of Book Keeping

1.	The auditor is responsible for audit of the books of accounts as well as stores.	As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has 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

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	funds.	recorded in consolidated financial statements prepared by the ULB.

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. Further, 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.
3.	The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.	No Case Found
4.	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	NA

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 bids.	Competitive Tendering procedures are followed
3.	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 revenue.	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.

2. 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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Non Recovery of dues (Amou

NAME OF THE ULB: NAGAR PARISHAD,BERASIA						
NAME OF AUDITOR:						
SR NO	PARAMETERES	DESCRIPTION		% OF GROWTH	OBSERVATION IN BRIEF	SUGGESTI
	AUDIT OF REVENUE					
	Rajaswa Kar Vasool	RECEIPTS IN RS.				
		2022-23	2023-24		It has been Observed that, Collection made during the year is very poor, especially for Complex-Dukan Kiraya Samekit Kar & SWM. Need to improve Collection Efforts by ULB.	ULB should impose strict penalties & legal action to improve past dues collections
(i)	Sampatti Kar	18,44,583	22,97,256	24.54%		
(ii)	Samekit Kar	10,34,356	6,63,584	-35.85%		
(iii)	Nagriya Vikas Upkar	2,84,787	2,90,377	1.96%		
(iv)	Shiksha Upkar	3,07,275	3,54,064	15.23%		
(v)	SWM	4,51,987	3,16,192	-30.04%		
	TOTAL	39,22,988	39,21,473			
	Gair-Rajaswa Vasooli					
(i)	Jal Kar	35,95,415	26,09,770	-27.41%		
(ii)	Complex-Dukan Kiraya	24,68,972	15,90,544	-35.58%		
	Grand Total	99,87,375	81,21,787			

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 Funds, financial propriety of expenditures, schemes project wise utilisation certificate	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.
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 deposits and term deposits and their maintenance		
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

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		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 scheme /project to another.	--Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached		
8	a) Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).	8,39,89,973 / 6,70,28,864 125%		
9	Whether all the temporary advances have been fully recovered or not.	No Advances Provided by Nagar Parishad.		
10	Whether bank reconciliation Statements is being regularly Prepared	BRS prepared by the ULB and annexed with the financial statement as it is received from ULB. Further, 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		

For Manu Bhai & Associates
Chartered Accountants
FRN 011701C

CA Vardhman Jain
Partner
M No. 410825
Dated: 05.03.2025
Place: Bhopal

MANU BHAI & ASSOCIATES
BHOPAL
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बैरसिया

TABLE :2

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			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	(20,088,347.75)	3,997,766.81
	Earmarked Funds	B-2	6,122,519.70	6,377,468.70
	Reserves	B-3	314,626,549.62	307,946,205.62
	Total Reserves and Surplus		300,660,721.57	318,321,441.13
A-2	Grants, Contributions for Specific Purpose	B-4	59,313,105.80	83,734,358.37
A3	Loans			
	Secured Loans	B-5	51,330,000.00	58,906,762.00
	Unsecured Loans	B-6	-	-
	Total Loans		51,330,000.00	58,906,762.00
	TOTAL SOURCES OF FUNDS (A1-A3)		411,303,827.37	460,962,561.50
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		165,005,739.00	161,522,932.00
	Less : Accaumulated Depriciation		111,840,951.12	101,708,536.98
	Net Block		53,164,787.88	59,814,395.02
	Capital Work in Progress		240,262,413.28	239,372,895.28
	Total Fixed Assets		293,427,201.16	299,187,290.30
B2	Investments			
	Investments-General Fund	B-12	31,666,112.33	51,720,596.33
	Investments-other Fund	B-13	5,905,859.33	4,858,478.33
	Total Investment		37,571,971.66	56,579,074.66
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	118,425.00	118,425.00
	Sundry Debtors (Receivables)	B-15	63,259,123.00	81,392,549.68
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Deposit Assets		-	-
	Loans & Advances		-	111,349.00
	Prepaid Expenses	B-16		
	Cash and Bank Balance	B-17	47,364,994.58	52,907,838.89
	Loans , advances and deposits	B-18	700,543.00	700,543.00
	Total Current Assets		111,443,085.58	135,230,705.57
B4	Current Liabilities and Provisions			
	Deposits received	B-7	12,953,342.00	12,659,775.00
	Deposits Works	B-8	3,867,680.23	2,156,119.23
	Other liabilities(Sundry Creditors)	B-9	15,161,616.80	15,892,209.80
	Provisions	B-10	-	-
	Total Current Liabilities		31,982,639.03	30,708,104.03
B5	Net Current Assets (B3-B4)		79,460,446.55	104,522,601.54
C	Other Assets.	B-19	844,208.00	673,595.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		411,303,827.37	460,962,561.50
			0.00	0.00

For Manu Bhai & Associates
Chartered Accountants
FRN 011701C

CA Vardhman Jain
Partner
M No. 410825
Dated: 05.03.2025
Place : Bhopal

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बैरसिया
CMO
NAGAR PALIKA BERASIA

Accountant

TABLE :1

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.	Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
A	**INCOME**			
	Tax Revenue	IE-1	5,649,201.00	5,143,165.00
	Assigned Revenues & Compensation	IE-2	43,069,675.00	42,758,139.00
	Rental Income From Municipal Properties	IE-3	14,428,139.00	7,247,366.00
	Fees & User Charges	IE-4	2,340,707.00	5,370,046.00
	Sale & Hire Charges	IE-5	878,467.00	430,325.00
	Revenue Grants, Contributions & Subsidies	IE-6	121,294,001.57	164,689,403.27
	Income From investments	IE-7	359,425.00	1,149,660.00
	Interest Earned	IE-8	198,177.10	2,366,875.00
	Other Income	IE-9	105,073.00	20,470.00
	TOTAL -INCOME		**188,322,865.67**	**229,175,449.27**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	53,648,983.00	59,479,573.00
	Administrative Expenses	IE-11	10,249,786.00	12,668,238.00
	Operations & Maintenance	IE-12	20,091,204.00	30,516,717.00
	Interest & Finance Expenses	IE-13	1,313,942.41	1,492,330.88
	Programme Expenses	IE-14	30,000.00	979,816.00
	Revenue Grants, Contributions & Subsidies	IE-15	91,526,200.00	-
	Provisions & Write Off	IE-16	2,375,861.00	500,000.00
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	10,132,414.14	10,649,390.21
	TOTAL - EXPENDITURE		**189,368,390.55**	**116,286,065.09**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		(1,045,524.88)	112,889,384.18
D	**Add/Less : Prior Period Items (Net)**	IE-18	-	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		(1,045,524.88)	112,889,384.18
F	**Less : Transfer to Reserve Funds**		-	-
G	**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 Vardhman Jain
Partner
M No. 410825
Dated: 05.03.2025
Place : Bhopal

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

मुख्य नगर पालिका अधिकारी
CMO
NAGAR PALIKA BERASIA
नगर पालिका परिषद बैरसिया

Accountant

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

Particulars	Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure		(1,045,524.88)
Add: Adjustments For		
Depreciation	10,132,414.14	
Interest And Finance Expenses	1,313,942.41	
	-	11,446,356.55
Less: Adjustments For		
Profit On Disposal Of Assets	-	
Net Of Adjustments Made To Municipal Funds	22,926,247.68	
Investment Income	359,425.00	
Transfer To Reserves	-	
Interest Income Received	198,177.10	23,483,849.78
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		(13,083,018.11)
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	18,133,426.68	
(Increase)/Decrease In Stock In Hand	-	
(Increase)/Decrease In Prepaid Expenses	111,349.00	
(Increase)/Decrease In Other Current Assets	(170,613.00)	18,074,162.68
(Decrease)/Increase In Deposits Received	293,567.00	
(Decrease)/Increase In Deposits Work	1,711,561.00	
(Decrease)/Increase In Other Current Liabilities	(730,593.00)	
(Decrease)/Increase In Provisions	-	1,274,535.00
Extra ordinary items (please specify)		
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		**6,265,679.57**
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	(4,372,325.00)	
(Increase)/Decrease In Special Funds/ Grants	(24,421,252.57)	
(Increase)/Decrease In Earmarked Funds	(369,291.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	6,680,344.00	
(Purchase) Of Investments	-	(22,482,524.57)
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments	19,007,103.00	
Investment Income Received	359,425.00	
Interest Income Received	198,177.10	19,564,705.10
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	7,576,762.00	
Less:		
Interest & Finance Expenses	1,313,942.41	(8,890,704.41)
Net Cash Generated From/(Used In) Financing Activities [C]		**(8,890,704.41)**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(5,542,844.31)**
Cash And Cash Equivalent At Beginning Of The Period		**52,907,838.89**
Cash and cash equivalent at end of the period		47,364,994.58
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**
Cash balances	-	
Bank balances	47,364,994.58	
Total Of The Breakup Of Cash And Cash Equivalents		

For Manu Bhai & Associates
Chartered Accountants
FRN 011701C

CA Vardhman Jain
Partner
M No. 410825
Dated: 05.03.2025
Place : Bhopal

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बैरसिया

CMO
NAGAR PALIKA BERASIA

Accountant

NAGAR PARISHAD BERASIA

RECEIPT AND PAYMENT ACCOUNT

(FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

(AMOUNT IN RUPEES)

HEAD OF ACCOUNT	Current Year	Previous Year	HEAD OF ACCOUNT	Current Year	Previous Year
Opening Balances					
Cash Balances (Including Imprest)	34,862.00				
Balances with Banks	52,872,976.89	44,665,190.85			
OPERATING RECEIPTS			**OPERATING PAYMENTS**		
Tax Revenue	1,715,867.00	308,812.00	Establishment Expenses	-	-
Assigned Revenues And Compensation	43,069,675.00	37,986,433.00	Administrative Expenses	5,000.00	
Rental Income From Municipal Properties	11,363,351.00	6,034,927.00	Operations And Maintainance	1,313,942.41	1,492,350.68
Fees And User Charges	2,360,292.00	4,929,179.96	Interest And Finance Charges		-
Sales And Hire Charges	878,467.00	424,510.00	Programme Expenses	11,000.00	-
Revenue Grants, Contibution And Subsidies			Revenue, Grant & Contributions		-
Income From Investments	359,425.00	246,537.00	Purchase of Stores		1,886.20
Interest Earned	198,178.00	647,154.96	Other Misc Expenses		
Other Income	105,073.00	667,214.00			
NON-OPERATING RECEIPTS			**NON-OPERATING PAYMENTS**		
			Municipal Fund	14,960.00	
Municipal Fund			Other Payables - Sundry Creditors	126,058,497.00	124,100,518.00
Loans Received Net			Reserve Funds		
Deposits Received	146,860.00	1,754,120.00	Acquisition / Purchase of Fixed Assets		
Grant and Contribution for Specific Purposes	103,298,144.00	68,148,440.00	Deposits Received	272,682.00	2,309,967.00
Earmarked Funds		13,541.00	Grant and Contribution for Specific Purposes		
Realisation of Investment- General Fund	9,800,000.00	30,351,985.00	Repayment of Loans	1,770,000.00	1,770,000.00
Realisation of Investment- Special Fund			Current Asset		
Deposit Works Net	1,711,561.00		Loans and Advances to Contractors (Net)		
Other Payables		1,723,088.00	Investment		25,151,985.00
Realisation of Sundry Debtors	3,686,733.10	9,833,413.00	Deposit Works Net		
Reserve Funds			Prepaid Expenses		
Recovery of loan Net			Earmarked Funds		
Closing Bank credit balance			Other Liabilities	54,790,389.00	
			Closing Cash balance	20,122.00	34,862.00
			Closing Bank balance (net)	47,344,872.58	52,872,976.89
TOTAL	**231,601,464.99**	**207,734,545.77**	**TOTAL**	**231,601,464.99**	**207,734,545.77**

For Manu Bhai & Associates
Chartered Accountants
FRN 011701C

CA Vardhman Jain
Partner
M No. 410825
Dated: 05.03.2025
Place : Bhopal

MANU BHAI & ASSOCIATES
BHOPAL
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बैरसिया

CMO
NAGAR PALIKA BERASIA

Accountant

BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

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

Account Code	Particulars		General Account
3100000.00	Balance as per last account		3,997,766.81
	Addition during the year		
	. Surplus for the year		-
	. Transfers		-
	Total (Rs.)		
	Deductions during the year		1,045,524.88
	. Deficit for the year		23,040,589.68
	. Transfers		
	Balance at the end of the Current year		(20,088,347.75)

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BHOPAL
Chartered Accountants

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BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

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

Particulars	Indra Gandhi samajik suraksha pension Fund	National Family Benefit Fund	Indira Gandhi National Widow Pension	Indira Gandhi Nishakt Pension	Old age pension	Sanchit Nidhi	Total
ACCOUNT CODE	3117000	3117000	3117000	3117000	3117000		
(a) Opening Balance	743,402.00	-	696,259.00	487,061.00	15,042.50	4,435,704.20	6,377,468.70
(b) Additions to the Special Fund						-	-
Grant Received from Govt.	-	-					-
* Transfer From Municipal Fund	-	-					-
* Interest / Dividend earned on Special Fund Investments			-	-		-	-
* Profit on disposal of Special Fund Investments							
* Appreciation in Value of Special Fund Investments							-
* Other Addition (Transfer from GPF Deductions)	-						-
Total (b)	-	-	-	-	-	-	-
(c) Payments out of Funds							
[I] Capital Expemditure on							
* Fixed Assets	-	-					-
* others							
[ii] Revenue Expenditure on							
* Salary , Wages and allowances etc.							
* Rent other administrative Charges	-					-	-
* [iii] Other: (Paid To Benefeciaries)						369,291.00	254,949.00
* Loss on disposal of Special fund Investments							
* Diminution in Value of Special Fund Investments							
* Grant Refunded		-					-
Total (c)	-	-	-	-	-	369,291.00	254,949.00
ADVANCE FOR EXPENSES (D)	-	-					-
Net Balance at the year end (a+b)-(c+d)	743,402.00	-	696,259.00	487,061.00	15,042.50	4,066,413.20	6,122,519.70

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

मुख्य नगर पालिका अधिकारी
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BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

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.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	307,946,205.62	12,759,792.00	320,705,997.62	6,079,448.00	314,626,549.62
31210	Capital contribution-Grant Receivables	-	-	-		-
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve P&L					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	307,946,205.62	12,759,792.00	320,705,997.62	6,079,448.00	314,626,549.62

MANU BHAI & ASSOCIATES BHOPAL Chartered Accountants

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BERASIA NAGAR PALIKA, (M.P.)
AS ON 31.03.2024

Schedule B-4: Grants & Contribution for Specific Purpose

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	69,706,900.00	33,846,193.00	-	-	103,553,093.00
* Interest / Dividend earned on Grant Investments	-	-			-
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
* Grant adjustment					
* Other Addition (MPUSP Opening Balance Regrouped))		-			
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	9,165,629.00	3,594,163.00			12,759,792.00
* Revenue Expenditure on	76,246,042.97	38,968,510.60	-		115,214,553.57
* Salary , Wages and allowances etc.					
* Rent					
* Other: Beneficiary	-		-		-
* Loss on disposal of Special fund Investments					
* Diminution in Value of Special Fund Investments					
* Grants Refunded	-	-			
* Other administrative Charges	-				-
	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

MANU BHAI & ASSOCIATES
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Chartered Accountants

मुख्य नगर पालिका अधिकारी
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BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations UIDSSMT	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	51,330,000.00	58,906,762.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	51,330,000.00	58,906,762.00

मुख्य नगर पालिका अधिकारी
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MANU BHAI & ASSOCIATES
BHOPAL
Chartered Accountants

BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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BHOPAL
Chartered Accountants

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BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

Schedule B-7: Deposits Received | **Accounting Code 3400000**

Account Code	Particulars	Current 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**

मुख्य नगर पालिका अधिकारी
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MANU BHAI & ASSOCIATES
BHOPAL
Chartered Accountants

BERASIA NAGAR PALIKA, (M.P.)
AS ON 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utiliazation/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works		1,711,561.00	1,711,561.00		1,711,561.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others	2,156,119.23	-	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

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MANU BHAI & ASSOCIATES * BHOPAL * Chartered Accountants

BERASIA NAGAR PALIKA, (M.P.)
AS ON 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	8,043,769.80	9,184,639.80
3501100	Employee Liabilities	2,862,704.00	3,049,204.00
3501200	Loan	-	-
3502000	Recoveries Payable	4,255,143.00	3,658,366.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others		-
			-
	Total	15,161,616.80	15,892,209.80

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Schedule B-10: Provisions

Accounting Code 3600000

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

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Schedule B-11 : Fixed Assets

Accounting

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	10	11	12
4101000	Land	333,004.00	-	-	333,004.00	-	-	-	333,004.00	333,004.00
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	17,661,422.49
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	18,820,974.98
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	9,761,021.33
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	2,276,140.22
4103300	Public Lighting	385,017.00	-	-	385,017.00	261,075.00	38,500.00	299,575.00	85,442.00	123,942.00
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	2,009,456.00
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	1,004,805.00
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	877,584.00
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	736,387.00
4108000	Other Fixed Assets	897,997.00	-	-	897,997.00	-	-	-	897,997.00	897,997.00
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	5,311,661.00
	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	59,814,395.02
4120000	Capital WIP	239,372,895.28	2,647,086.00	1,757,568.00	240,262,413.28				240,262,413.28	239,372,895.28

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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom Invested	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-
	- State Govt. Securities		-	-
	- Debentures and Bonds		-	-
	- Preference Shares		-	-
	- Equity Shares		-	-
	- 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

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	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

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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	1,002,180.00	-	1,002,180.00	2,140,368.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,002,180.00	-	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		10,921,145.00	10,348,807.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	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 *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	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
43111	Total Receivable Form Other Sources	4,142,097.00	-	4,142,097.00	16,321,279.68
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	4,142,097.00	-	4,142,097.00	16,321,279.68
	Net Receivable Form Other Sources	4,142,097.00	-	4,142,097.00	16,321,279.68
43150	Receivable from Government				
4315001000	Grants-Receivable	46,352,183.00		46,352,183.00	52,158,945.00
	Sub -Total	46,352,183.00		46,352,183.00	52,158,945.00
	Total Sundry Debtors(Receivables)	63,259,123.00	-	63,259,123.00	81,392,549.68

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

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

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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		
4502100	Nationalised Banks	26,148,099.48	5,110,821.57
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	26,168,221.48	5,110,821.57
4504000	Balance with Bank-Special Funds (EMPLOYEE GPF BANK)		
4504101	Nationalised Banks	19,698,183.75	46,263,565.97
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	19,698,183.75	46,263,565.97
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	1,498,589.35	1,498,589.35
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	1,498,589.35	1,498,589.35
	TOTAL	47,364,994.58	52,907,838.89

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies	700,543.00	-	-	-	700,543.00
4608000	-Other Current Assets					
	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	-	-	-	700,543.00

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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)	-	276.00
	Total Other Assets	844,208.00	673,595.00

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Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

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

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

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1100100	Property Tax		1,961,480.00	1,783,163.00
1100200	Water Tax		3,111,389.00	2,828,535.00
1100300	Sewerage Tax			12,010.00
1100400	Conservancy Tax			
1100500	Lighting Tax		290,066.00	263,696.00
1100600	Education Tax			296,802.00
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll		286,266.00	260,242.00
	Cess			
1108000	Other Taxes			
	Sub-Total		5,649,201.00	5,444,448.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		5,649,201.00	5,444,448.00
	Total Tax Revenue		5,649,201.00	5,444,448.00

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		0.00	0.00
	Total Tax Revenue			

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		3,763,768.00	1,750,805.00
1202000	Compensation in lieu of Taxes/ duties		39,305,907.00	36,235,628.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		43,069,675.00	37,986,433.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		14,439,139.00	8,749,872.00
1302000	Rent From Office Buildings			-
1303000	Rent From Guest House			-
1304000	Lease Rent			232,587.00
1308000	Other Rents			117,256.00
	Sub-Total		14,439,139.00	9,099,715.00
1309000	Less : Rent Remissions and Refund		11,000.00	-
	Sub-Total		14,428,139.00	9,099,715.00
	Total Rental Income From Municipal Properties		14,428,139.00	9,099,715.00

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SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (2023-24) (Rs.)	Previous Year (2022-23) (Rs.)
1100100	Property Tax		1,961,480.00	1,783,163.00
1100200	Water Tax		3,111,389.00	2,828,535.00
1100300	Sewerage Tax			12,010.00
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax		290,066.00	263,696.00
1100700	Vehicle Tax			296,802.00
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll			
	Cess		286,266.00	260,242.00
1108000	Other Taxes			
	Sub-Total		5,649,201.00	5,444,448.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		5,649,201.00	5,444,448.00
	Total Tax Revenue		5,649,201.00	5,444,448.00

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		3,763,768.00	1,750,805.00
1202000	Compensation in lieu of Taxes/ duties		39,305,907.00	36,235,628.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		43,069,675.00	37,986,433.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		14,439,139.00	8,749,872.00
1302000	Rent From Office Buildings			-
1303000	Rent From Guest House			-
1304000	Lease Rent			232,587.00
1308000	Other Rents			117,256.00
	Sub-Total		14,439,139.00	9,099,715.00
1309000	Less : Rent Remissions and Refund		11,000.00	-
	Sub-Total		14,428,139.00	9,099,715.00
	Total Rental Income From Municipal Properties		14,428,139.00	9,099,715.00

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Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1401000	Empanelment & Registration Charges		3,500.00	499,753.00
1401100	Licensing Fees			4,068.00
1401200	Fees for Grant Permit		319,456.00	391,069.96
1401300	Fees for Certificate or Extract		17,346.00	465.00
1401400	Development Charges		1,216,837.00	3,355,916.00
1401500	Regularisation fees			
1402000	Penalties and Fines		10,760.00	93,916.00
1404000	other Fees		27,568.00	294,591.00
1405000	User Charges		745,240.00	925,783.00
1406000	Entry Fees			
1407000	Service/ Administrative Charges			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
	Total Income from Fees & User Charges		**2,340,707.00**	**5,596,961.96**

Schedule IE-5 : Sale & Hire Charges				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1501000	Sale of Products		8,010.00	149,900.00
1501100	Sale of Forms & Publications		858,457.00	274,610.00
1501200	Sale of stores & scrap		-	-
1503000	Sale of others		12,000.00	-
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges-income head wise		**878,467.00**	**424,510.00**

Schedule IE-6 : Revenue Grants, Contributions & Subsidies				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1601001	Grant State Govt.		43,124,133.21	5,034,000.00
1601021	Grant From MDM			
1601011	Grant From Central Govt.		72,090,420.36	13,708,647.00
1601091	Grant Revenue - Depreciation on Grant Assets		6,079,448.00	4,122,361.15
	Total Revenue Grants ,Contributions & Subsidies		**121,294,001.57**	**22,865,008.15**

Schedule IE-7 : Income from Investments-General Fund				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
1701001	Interest on FDRs		359,425.00	1,332,654.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		**359,425.00**	**1,332,654.00**

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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		198,177.10	647,154.96
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		198,177.10	647,154.96

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities			
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		105,073.00	667,214.00
	Total other Income		105,073.00	667,214.00

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		49,036,422.00	58,666,315.00
2102000	Benefits and Allowances		1,597,613.00	528,597.00
2103000	Pension			
2104000	Other Terminal & Retirement Benefits		3,014,948.00	284,661.00
	Total Establishment Expenses		53,648,983.00	59,479,573.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		-	-
2201100	Office Maintenance		2,301,840.00	6,135,736.00
2201200	Communication Expenses		86,454.00	99,498.00
2202000	Books & Periodicals			10,650.00
2202100	Printing & Stationary		307,370.00	431,106.00
2203000	Travelling & Conveyance		3,678,360.00	1,827,609.00
2204000	Insurance		120,119.00	131,284.00
2205000	Audit Fees		76,700.00	
2205100	Legal Expenses		80,500.00	15,000.00
2205200	Professional and other Fees		251,650.00	1,116,280.00
2206000	Advertisement and Publicity		1,303,787.00	2,202,372.00
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		2,043,006.00	698,703.00
	Total Administrative Expenses		10,249,786.00	12,668,238.00

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Schedule IE-12 : Operations & Maintenance				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2301000	Power & Fuel			758,127.00
2302000	Bulk Purchase		10,684,367.00	11,414,008.00
2303000	Consumption of Stores			
2304000	Hire Charges		539,850.00	3,743,845.00
2305000	Repairs & Maintenance - Infrastructure Assets		5,982,142.00	9,096,028.00
2305100	Repairs & Maintenance - Civic Amenities		19,700.00	1,087,647.00
2305200	Repairs & Maintenance - Building		1,379,440.00	2,106,404.00
2305300	Repairs & Maintenance - Vehicles		870,460.00	1,818,938.00
2305400	Repairs & Maintenance - Furniture		25,758.00	2,990.00
2305500	Repairs & Maintenance - Office Equipments		135,995.00	149,710.00
2305600	Repairs & Maintenance - Electrical Appliances		4,200.00	23,300.00
2305700	Repairs & Maintenance - Plant & Machinery		376,390.00	315,714.00
2305900	Repairs & Maintenance - Others			
2308000	Other Operating & Maintenance Expenses		72,902.00	6.00
	Total Operations & Maintenance		**20,091,204.00**	**30,516,717.00**

Schedule IE-13 : Interest & Finance Charges				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2401000	Interest on Loans From Central Govt.			
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt.Bodies & Associations			
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		1,306,378.00	1,485,787.00
2406000	Other Interest			-
2407000	Bank Charges		7,564.41	6,543.88
2408000	Other Finance Charges			
	Total Interest & Finance Charges		**1,313,942.41**	**1,492,330.88**

Schedule IE-14 : Programme Expenses				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2501000	Election Expenses			786,413.00
2502000	Own Programmes		30,000.00	193,403.00
2503000	Share in Programs of others			
	Total Programme Expenses		**30,000.00**	**979,816.00**

Schedule IE-15 : Revenue Grants, Contributions & Subsidies				
Account Code	**Particulars**		**Current Year (Rs.)**	**Previous Year (Rs.)**
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		91,526,200.00	-
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		**91,526,200.00**	**-**

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Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		2,375,861.00	500,000.00
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		**2,375,861.00**	**500,000.00**

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)		-	-

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BERASIA NAGAR PALIKA, (M.P.)

AS ON 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom Invested	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-
	- State Govt. Securities		-	-
	- Debentures and Bonds		-	-
	- Preference Shares		-	-
	- Equity Shares		-	-
	- Units of Mutual Funds		-	-
	- Other Investments		-	-
	-Fixed Deposit	Banks	5,905,859.33	4,858,478.33
	Total		5,905,859.33	4,858,478.33

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