कार्यालय नगर परिषद, बण्डा जिला – सागर (म.प्र.) 470335
फोन न.– 07583–252940
Email: cmobanda@mpurban.gov.in

क्रमांक 556 /लेखा0/न.प./2025 बण्डा,दिनांक 06 /03/2025

प्रति ,

आयुक्त महोदय

नगरीय प्रशासन एवं विकास

म0प्र0 भोपाल

विषय :– नगरीय निकायों की CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2023–24 प्रेषित करने के संबंध में।

संदर्भ :– आपका पत्र क0 452/आडिट/लेखा शाखा–4(क)/265 भोपाल दिनांक 0701/2025

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उपरोक्त विषयांतर्गत संदर्भित पत्र के परिपालन में वित्तीय वर्ष 2023–24 निकाय के लेखाओं की संपरीक्षा चार्टर्ड अकाउटेंट के द्वारा कराई गई जिसकी रिपोर्ट पत्र के साथ संलग्न कर श्रीमान् की ओर सादर संप्रेषित है।

संलग्न :– उपरोक्तानुसार

मुख्य नगर पालिका अधिकारी
नगर परिषद बण्डा
जिला–सागर

पृ.क्रमांक 557 /लेखा0/न.प./2025 बण्डा,दिनांक 06 /03/2025

प्रतिलिपि :–

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सूचनार्थ।
2. परियोजना अधिकारी जिला शहरी विकास अभिकरण सागर की ओर सूचनार्थ।

मुख्य नगर पालिका अधिकारी
नगर परिषद बण्डा
जिला – सागर (म.प्र.)

AUDITOR REPORT

OF

NAGAR PARISHAD BANDA

Address:

BANDA DISTRICT SAGAR (M.P)

Financial Year Ended – 31st March 2024

GDK & ASSOCIATES

Office Address:
1st Floor, Above Bandhan Bank
Bangali kali Tiraha, Gopalganj Sagar (M.P.) – 470002
Contact No. +91-9039307485
E-mail: camayankkesharwani@gmail.com

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

To,

The Chief Municipal Officer
Nagar Parishad Banda
District Sagar (M.P)

We have audited the cash book and relevant records for the year 2023-24 of Nagar Parishad Banda. Preparation of financial statements is the responsibility oforganization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar
Date: 15-11-2024

For GDK & Associates
Chartered Accountants

MayankKesharwani
Partner
M No 430007

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD BANDA DIST. SAGAR (M.P.) as at 31st March, 2024.** These financial statements are the responsibility of the **NAGAR PARISHAD BANDA** DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

M.No.
430007

Opinion

In our opinion, and to the best of our knowledge and based on the explanations provided to us, the Parishad has maintained proper books of accounts pertaining to income and expenditure, as well as receipt and payment accounts. However, with respect to the balance sheet, we are unable to express an opinion due to the absence of relevant documentation supporting the figures presented therein. It should also be noted that our opinion is based on sample testing and is subject to the inherent limitations of an audit process.

For GDK & ASSOCIATES
Chartered Accountants

Place: Sagar (MP)
Date: 15-11-2024

CA Mayank Kesharwani
(Partner)
M. No. 430007
UDIN : 25430007BMKXIV4958

परीक्षण विवरण
वर्ष 2023-24
नगर परिषदबंडा
जिला सागर (म.प्र)

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक एवं खतोनी प्रदान किया गया है, जिसका मिलान हमारे द्वारा सेंपलिंग के आधार पर किया गया जो की जांच के दौरान सही पाये गए। निकाय द्वारा टैली सॉफ्टवेयर एवं जेड कैशबुक में फीडिंग की जाती है हमारे द्वारा प्राप्त किये गए आय-व्यय का कैश बुक से मिलान किया गया, निकाय द्वारा आय- व्यय पत्रक सलंग्न है।
2	रेवेंयूरिसीप्ट कोरिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारितबैंक खाते मे जमा कियागया है।	हमारे द्वारा रेवेंयू रिसीप्ट को कैशबुक से सेंपलिंग के आधार पर जांच गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है।
3	ऐसेमामले जहां नगदी जमाकरने मे 02 दिन से अधिक का समय लगा ।	Note: अंकेक्षण के दौरान पाया गया की निकाय को मिली आय कि राशि का हिसाब अकाउंटेंट कैश बुक में अगले दिन लिखा जाता है एवं नगद भी बैंक में अगले दिन ही जमा किया जाता है। इस सन्दर्भ में पूछे जाने पर अधिकारियो ने बताया की जिस दिन नगद प्राप्त होता है उस दिन केवल चालान में रिकॉर्डिंग की जाति है जबकि नगद अगले दिन जमा किया जाता है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई,जो की जांच के दौरान सही पाये गए।
5	मासिक एवं त्रेमासिकलक्ष्य एवं लक्ष्योंकी प्राप्ति।	इस विषय पर लेखापाल से चर्चा के दौरान हमे बताया गया निकाय द्वारा वार्षिक वसूली पत्रक बनाया जाता है जिसमे मासिक एवं त्रेमासिकलक्ष्य की जानकारी होती है वार्षिक वसूली पत्रक संलग्न है।
6	एफ़. डी. आर. परब्याज कीप्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	निकाय द्वारा वर्ष मे एफ़.डी.आर गई है चूंकि वर्ष 23-24 के दौरान एफ़.डी.आर मेचोयर नही हुई है इसीलिए उस किसी तरह का ब्याज निकाय द्वारा प्राप्त नही किया गया है।

7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागु नहीं
B	**व्यय की लेखा परीक्षा**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, निकाय प्रबंधन ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार पर कैश बुक से जाँच की गई जो की सही पाया गया।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्सकी जाँच सेम्प्लिंग के आधार पर की, जिसे जाँच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते केशेष राशि के सामानांतर पाई गई।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिलीराशि के अनुरुप होने की जांच।	परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देशके अनुसार होने की जांच।	हमारे द्वारा जांच किए गये व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये है।
6	फिनांशियल प्रॉपर्टी कीजांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिकप्राधिकारी द्वारा उनकी सीमा मेंस्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है। हमारे द्वारा सेंपलिंग के आधार पर जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवंयूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलानकरना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्सनहीं बनाए गए है हमारे द्वारा अनुदान पंजी के माध्यम से योजना एवं परियोजना अनुसारआय एवं व्यय का सेंपलिंग के आधार पर मिलान किया गया जो की सही पाये गये।

9	अन्य मामले	अन्य विषय जो की ऑडिट के दौरान सामने आये:- 1. निकाय द्वारा निर्माण से संबन्धित भुगतानों मे विभिन्न कटोती की जाती है जिन्हे निकाय द्वारा नियत समय के अंदर शासन को जमा करनी होती है। जांच के दौरान यह देखा गया की निकाय द्वारा उन्हे शासन को अंतरित नही की गई है। 2. निकाय द्वारा दिनाँक 28/03/2024 को स्काइ डेवेलपर्स को 15,00,000/- भुगतान किया गया है जो की ऑडिटोरियम निर्माण से संबन्धित है जिस पर कोई कटोती नहीं की गई है। 3. निकाय द्वारा वाउचर क्रमांक 509,502, एवं 508 मे की गई कटोती का 2 बार भुगतान किया गया है।
C	**बुक कीपिंग की लेखा परीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर में भी तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्सलेखा नियमों के अनुरुप बनाए गए होने की जांच ।	लेखपाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्सलेखा नियमों के अनुरुप बनाए गए।
3	एडवांस रजिस्टर की जांच एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूलीकी जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टरबनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है।एवं अचल संपत्ति कि खरीदी और बिक्री का विवरण आय व्यय पत्रक में हैं।

7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	नगर परिषद् के द्वारा अनुदान पंजी सेपरियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दौरान सही पाया गया।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय द्वारा एफ़. डी. आर. बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागु है।
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर परकिया गया ।	लागु नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	लागु नहीं
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्रत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के दौरान नहीं बनाया गया है। निकाय द्वारा ऑनलाइन निविदा प्रक्रिया का पालन किया गया है एवं निविदाओ से संबन्धित सभी जानकारी ऑनलाइन पोर्टल पर उपलब्ध है।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रिया की जांच की गई जो की सही पायी गयी।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	निकाय द्वारा सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क ऑनलाइन सीधे बैंक खाते मे ही प्राप्त होतीहै।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंसगारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं

6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद द्वारा ग्रांट यू-सी बनाई गई है हमारे द्वारा सेंपलिंग के आधार व्ययों को कैश बूक से जांचा गया। जो की जांच के दौरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद द्वारा ग्रांट यू-सी बनाई गई है हमारे द्वारा सेंपलिंग के आधार व्ययों को कैश बूक से जांचा गया। जो की जांच के दौरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Place: Sagar
Date: 15-11-2024

For Chief Municipal Officer
Nagar Parishad Bandha सागर

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN: 25430007BMKXIV4958

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-2024

Name of ULB : Municipal Council Banda
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-2024	Year 2022-23	% of Growth		
(i)	संपत्तिकर	539,280.00	1,263,917.00	-57.33%	Negative Growth	Municipal council has positive growth in this particular area, council official has to see on the same for maintain the growth.
(ii)	समेकित कर	618,474.00	1,000,988.00	-38.21%	Negative Growth	Municipal council has positive growth in this particular area, council official has to see on the same for maintain the growth.
(iii)	नगरीय विकास उपकर	197,765.00	392,787.00	-49.65%	Negative Growth	Municipal council has to focus in this particular area, council official has to see on the same for maintain the growth.
(iv)	शिक्षा उपकर	72,071.00	83,361.00	-13.54%	Negative Growth	Municipal council has positive growth in this particular area, council official has to see on the same for maintain the growth.
	कुल योग	**1,427,590**	**2,741,053**			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	705,357.00	999,351.00	-29.42%	Negative Growth	Municipal council has positive growth in this particular area, council official has to see on the same for maintain the growth.
(ii)	जल उपभोक्ता प्रभार	776,197.00	3,782,602.00	-79.48%	Negative Growth	Municipal council has positive growth in this particular area, council official has to see on the same for maintain the growth.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	-	-

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-2024

Name of ULB : Municipal Council Banda
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	9,080.00	2,221,548.04	-99.59%	Negative Growth	Municipal council has to focus in this particular area, council official has to see on the same for maintain the growth.
	कुल योग	**1,490,634**	**7,003,501**			
	महा योग	**2,918,224**	**9,744,554**			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-2024

Name of ULB : Municipal Council Banda
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.08 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	**13.20%**		
9	**Whether all the temporary advances have been fully recovered or not.**	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-2024

Name of ULB : Municipal Council Banda
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	**Whether bank reconciliation statements is being regularly prepared.**	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Date: 15-11-2024
Place: Sagar (M.P)

For Accountant
लेखापाल
नगर परिषद बण्डा
जिला–सागर
Nagar Parishad Banda

For Chief Municipal Officer
मुख्य नगर पालिका आधिकारी
नगर परिषद,बण्डा जिला सागर
Nagar Parishad Banda

GDK & Associates
Chartered Accountants
CA Mayank Kesharwani
Partner
M.No. 430007

NAGAR PARISHAD BANDA

BANDA DISTRICT SAGAR (M.P)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS
INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	BANDA	NAGAR PARISHAD	2,246,455.00	5,249,432	1,050,431	615,127	38,018,477	52,874,206	5,530,192

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL RECEIPT
13	14	15	16	17
-	11,044,750	52,429,988	-	169,059,058

REVENUE EXP.							
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
49,228,283	10,837,626	19,962,021	458,576	34,672,797	-	27,964,261	143,123,561

नगर परिषद बण्डा जिला सागर

Date: 15-11-2024
Place: Sagar (M.P)

For Accountant
लेखापाल
नगर परिषद बण्डा
जिला–सागर
Nagar Parishad Banda

For Chief Municipal Office
मुख्य नगर पालिका अधिकारी
नगर परिषद बण्डा जिला सागर
Nagar Parishad Banda

GDK & Associates
Chartered Accountants
CA Mayank Kesharwani
Partner
M No. 430007

Banda Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023 - 24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	7,528,769.00	7,592,520.00
	Assigned Revenues & Compensation	IE-2	35,852,184.00	36,777,552.00
	Rental Income from Municipal Properties	IE-3	360,106.00	999,351.00
	Fees & User Charges	IE-4	1,414,623.52	2,221,548.04
	Sale & Hire Charges	IE-5	338,852.00	563,857.00
	Revenue Grants, Contributions & Subsidies	IE-6	11,977,373.00	1,296,229.00
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	4,482,299.00	4,322,287.00
	Other Income	IE-9	232,257.00	324,368.96
	Total - INCOME		**62,186,463.52**	**54,097,713.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	47,277,228.00	33,498,600.00
	Administrative Expenses	IE-11	11,129,561.00	3,321,813.00
	Operations & Maintenance	IE-12	12,147,221.00	20,387,302.68
	Interest & Finance Expenses	IE-13	74,572.00	-
	Programme Expenses	IE-14	1,960,396.00	1,010,652.00
	Revenue Grants, Contributions & subsidies	IE-15	6,256,049.00	365,472.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		**78,845,027.00**	**58,583,839.68**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(16,658,563.48)**	**(4,486,126.68)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(16,658,563.48)**	**(4,486,126.68)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(16,658,563.48)**	**(4,486,126.68)**

Date: 15/11/2024
Place: Sagar (M.P)

For Accountant

लेखापाल
नगर परिषद वण्डा
जिला–सागर

Signature

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद,वण्डा जिला सागर

Signature

For GDK & Associates
Chartered Accountants

PARTNER

CA Mayank Kesharwani
Partner

UDIN: 25430007BMKXIV4958

Banda Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	1,356,655.00	1,263,917.00
11002	Water tax	4,495,560.00	3,783,602.00
11003	Sewerage tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	27,198.00	83,361.00
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	145,000.00
11013	Export Tax	-	-
11051	Octroi & Toll	1,649,356.00	2,316,640.00
11080	Other taxes		
	Sub-total	**7,528,769.00**	**7,592,520.00**
11090	Less: Tax Remissions and Refund	-	-
	[Schedule IE- 1 (a)]	-	-
	Sub-total	**7,528,769.00**	**7,592,520.00**
	Total tax revenue		

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	303,173.00	-
12020	Compensation in lieu of Octroi	35,549,011.00	36,777,552.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**35,852,184.00**	**36,777,552.00**

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	912.00
13080	Other rents	360,106.00	998,439.00
	Sub-Total	**360,106.00**	**999,351.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**360,106.00**	**999,351.00**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	535,932.00	68,775.00
14011	Licensing Fees	108,550.00	136,000.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	40,668.00
14014	Development Charges	66,817.00	98,820.00
14015	Regularization Fees	-	-
14020	Penalties and Fines	98,900.00	141,900.00
14040	Other Fees	307,832.52	720.00
14050	User Charges	278,442.00	570,840.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	18,150.00	64,710.00
14080	Other Charges	-	1,099,115.04
	Aashary Shulk	-	-
	Sub-Total	**1,414,623.52**	**2,221,548.04**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**1,414,623.52**	**2,221,548.04**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
		-	-
15010	Sale of Products	338,852.00	-
15011	Sale of Forms & Publications	-	-
15012	Sale of stores & scrap	-	553,662.00
15030	Sale of Others	-	10,195.00
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**338,852.00**	**563,857.00**

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**	-	-
1601001	Grant Revenue-State Govt.	11,551,538.00	1,221,229.00
1601011	Grant Revenue-Central Govt.	425,835.00	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	75,000.00
16030	Contribution towards schemes		-
	Total Revenue Grants, Contributions & Subsidies	**11,977,373.00**	**1,296,229.00**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	4,482,299.00	4,322,287.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**4,482,299.00**	**4,322,287.00**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
		-	-
18010	Deposits Forfeited	232,257.00	9,128.00
1801001	Beneficiary Contribution	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	315,240.96
18080	Miscellaneous Income (Janbhagidari)		
	Total Other Income	**232,257.00**	**324,368.96**

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	47,277,228.00	33,498,600.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	47,277,228.00	33,498,600.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	5,703,956.00	274,488.00
22012	Communication Expenses	30,421.00	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	219,639.00	186,799.00
22030	Traveling & Conveyance	1,206,680.00	1,326,932.00
22040	Insurance	119,888.00	-
22050	Audit Fees	1,261,599.00	-
22051	Legal Expenses	1,221,766.00	-
22052	Professional and other Fees	632,358.00	352,770.00
22060	Advertisement and Publicity	733,254.00	544,018.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	636,806.00
	Total administrative expenses	**11,129,561.00**	**3,321,813.00**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	6,527,731.00
23020	Bulk Purchases	-	8,986,986.88
23030	Consumption of Stores	4,922,209.00	
23040	Hire Charges	302,500.00	372,994.00
23050	Repairs & maintenance -Infrastructure Assets	2,874,411.00	
		-	414,359.00
23051	Repairs & maintenance - Civic Amenities	136,709.00	434,134.00
23052	Repairs & maintenance - Buildings	693,170.00	553,344.00
23053	Repairs & maintenance - Vehicles	-	10,757.00
23054	Repairs & maintenance - Furnitures	136,305.00	149,444.00
23055	Repairs & maintenance - Office Equipments	1,205,342.00	3,400.00
23056	Repairs & maintenance - Electrical Appliances		
		19,265.00	211,007.00
23057	Repairs & maintenance - Plant & Machinary	-	
23057	Repairs & maintenance - Heritage Building	1,857,310.00	2,536,031.80
23059	Repairs & maintenance - Other	-	187,114.00
23080	Other operating & maintenance expenses		
	Total operations & maintenance	**12,147,221.00**	**20,387,302.68**

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	71,993.00	-
24060	Other Interest	-	-
24070	Bank Charges	2,579.00	-
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**74,572.00**	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	1,960,396.00	1,010,652.00
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**1,960,396.00**	**1,010,652.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	6,256,049.00	365,472.00
	Total Revenue Grants, Contributions & Subsidies	**6,256,049.00**	**365,472.00**

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

PARTNER

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	-	-
	Total Depreciation	-	-

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

Banda Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Year 2022-23 Amount (Rs)	Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Previous Year 2022-23 Amount (Rs)
	Opening Balances								
	Cash balances including Imprest Balance		-						
	Balances with Banks/Treasury (including in designated bank accounts)		**196,068,006.73**	**208,794,198.99**					
	Operating Receipts					**Operating Payments**			
110	Tax Revenue	RP - 1	6,347,281.00	7,592,511.00	210	Establishment Expenses	RP - 10	44,127,376.00	33,498,600.00
120	Assigned Revenues & Compensations	RP - 2	35,852,184.00	36,777,552.00	220	Administrative Expenses	RP - 11	1,606,823.00	3,033,381.78
130	Rental income from Municipal Properties	RP - 3	360,106.00	999,351.00	230	Operations and Maintenance	RP - 12	-	21,337,160.88
140	Fees & User Charges	RP - 4	1,403,123.52	2,231,743.04	240	Interest & Finance Charges	RP - 13	74,572.00	91,986.00
150	Sale & Hire Charges	RP - 5	377,852.00	553,662.00	250	Programme Expenses	RP - 14	-	-
160	Revenue Grants, Contributions & Subsidies	RP - 6	7,783,514.00	1,296,229.00	260	Revenue Grants, Contributions & Subsidies	RP - 15	6,571,665.00	55,563,417.00
170	Income from Investments	RP - 7	-	-	430	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	4,482,299.00	4,322,287.00	271	Miscellaneous expenses	RP - 17	-	454,728.00
180	Other Income	RP - 9	351,067.00	667,818.00		Prior Period			
	Non-Operating Receipts-					**Non-Operating Payments**			
						Refund of Deposits			
340	Deposits Received	RP - 19	65,852.00	-	350	Payment to Sundry Creditors	RP - 24	69,710,605.00	804,047.00
320	Grants and contribution for specific purposes	RP - 20	49,849,761.00	56,653,223.00	311	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities			-	320	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets					Provision for expenses		-	
35090-02	Realisation of Investment - General Fund		-		410	Acquisition / Purchase of Fixed Assets	RP - 26	-	8,886,247.62
35090-02	Realisation of Investment - Other Funds		-			Deposit works	RP - 22	68,907.00	-
341	Deposit works		-			Investments - General Fund		-	
35041	Revenue Collected in Advance		-			Investments - Special Fund		-	
	Loans & Advances to Employees (recovery)		-			Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-		Repayment of Loans, Advances	RP - 18	151,000.00	151,000.00

431	Debtors(receivable)	RP - 23	-	-		Prepaid Expenses		-	-
330	Loans Received	RP - 30	-	-		Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-			Other Loans & Advances	RP - 29	-	
310	Municipal Fund		-			Municipal Fund			
						Closing Balances			
						Cash balances including Imprest Balance		-	
						Balances with Banks/Treasury (including in designated bank accounts)		180,630,098.25	196,068,006.73
	TOTAL		302,941,046.25	319,888,575.03		TOTAL	-	302,941,046.25	319,888,575.01

Date: 15/11/2024
Place: Sagar (M.P)

For Accountant
लेखापाल
नगर परिषद बण्डा
ज़िला–सागर
Signature

For Chief Muncipal Officer
मुख्य नगरपालिका आधिकारी
नगर परिषद, बण्डा जिला सागर
Signature

For GDK & Associates
Chartered Accountants
CA Mayank Kesharwani
Partner

Banda Municipal Council

Sub Schedule forming Part of Receipt & Payment Account

For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	1,157,940.00	1,263,917.00
11002	Water Tax	3,800,386.00	3,783,593.00
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11008	Tax on Animal	-	-
11010	Professional Tax	-	-
11013	Export Tax	-	145,000.00
11006	Education Tax	49,387.00	83,361.00
11008	Other Taxes	1,339,568.00	2,316,640.00
	Total Tax Revenue	**6,347,281.00**	**7,592,511.00**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	-	-
12020	Compensation in lieu of Taxes / duties	35,852,184.00	36,777,552.00
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**35,852,184.00**	**36,777,552.00**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	912.00
13080	Other rents	360,106.00	998,439.00
	Sub-Total	**360,106.00**	**999,351.00**
13090	Less: Rent Remission and Refunds		-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**360,106.00**	**999,351.00**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	535,932.00	68,775.00
14011	Licensing Fees	108,550.00	136,000.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	40,668.00
14014	Development Charges	66,817.00	98,820.00
14015	Regularization Fees	-	-
14020	Penalties and Fines	98,900.00	141,900.00
14040	Other Fees	-	720.00
14050	User Charges	278,442.00	583,235.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	18,150.00	64,710.00
14080	Other Charges	296,332.52	1,096,915.04
	Sub-Total	**1,403,123.52**	**2,231,743.04**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**1,403,123.52**	**2,231,743.04**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	377,852.00	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	553,662.00
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**377,852.00**	**553,662.00**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	7,783,514.00	1,221,229.00
16020	Re-imbursement of expenses (ladli Behna Yojna, Ravi Das Jayanti)	-	75,000.00
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**7,783,514.00**	**1,296,229.00**

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	4,482,299.00	4,322,287.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**4,482,299.00**	**4,322,287.00**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution	232,257.00	9,128.00
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	118,810.00	331,940.00
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	-	326,750.00
	Total Other Income	**351,067.00**	**667,818.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	36,088,539.00	33,498,600.00
21020	Benefits and Allowances	8,038,837.00	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**44,127,376.00**	**33,498,600.00**

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	-	113,422.00
22012	Communication Expenses	-	113,389.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	-	206,479.00
22030	Traveling & Conveyance	-	37,700.00
22040	Insurance	-	116,312.00
22050	Audit Fees	1,220,299.00	-
22051	Legal Expenses	386,524.00	352770
22052	Professional and other Fees	-	123,139.00
22060	Advertisement and Publicity	-	544,018.00
22061	Membership & subscriptions	-	
22080	Other Administrative Expenses	-	1,426,152.78
	Total Administrative Expenses	**1,606,823.00**	**3,033,381.78**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**1,606,823.00**	**3,033,381.78**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	7,739,245.00
23020	Bulk Purchases	-	8,527,666.88
23030	Consumption of Stores	-	
23040	Hire Charges	-	375,994.00
23050	Repairs & maintenance -Infrastructure Assets	-	
23051	Repairs & maintenance - Civic Amenities	-	546,243.00
23052	Repairs & maintenance - Buildings	-	339,510.00
23053	Repairs & maintenance - Vehicles	-	437,032.00
23054	Repairs & maintenance - Furnitures	-	10,757.00
23055	Repairs & maintenance - Office Equipments	-	149,444.00
23056	Repairs & maintenance - Electrical Appliances	-	3,400.00
23057	Repairs & maintenance - Plant & Machinary	-	1,942,573.00
23057	Repairs & maintenance - Heritage Building	-	
23059	Repairs & maintenance - Other	-	828470
23080	Other operating & maintenance expenses	-	436,826.00
	Total Operations & Maintenance Expenses	-	**21,337,160.88**

कार्यालय नगर परिषद

PARTNER

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	71,993.00	86,955.00
24060	Other Interest	2,579.00	-
24070	Bank Charges	-	5,031.00
24080	Other Finance Expenses	-	-
	Sub-Total	**74,572.00**	**91,986.00**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**74,572.00**	**91,986.00**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	-
25020	Own Programs	-	-
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	-	-

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	6,571,665.00	55,563,417.00
	Total Revenue Grants, Contributions & Subsidies	**6,571,665.00**	**55,563,417.00**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
2716001	Penality And Fine	-	454,728.00
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	**454,728.00**

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government	-	-
3305000	Loan from Bank & Other Financial Institutions	151,000.00	151,000.00
	Total Loan Repaid	**151,000.00**	**151,000.00**

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	55,000.00	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	10,852.00	-
	Total	**65,852.00**	-
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**65,852.00**	-

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	11,044,750.00	18,977,001.00
320200	Grant from State Government	38,805,011.00	37,676,222.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**49,849,761.00**	**56,653,223.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**49,849,761.00**	**56,653,223.00**

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works	68,907.00	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	**68,907.00**	-
	Less: Payment	-	-
	Net Deposit Work	**68,907.00**	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	-	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	67,790,225.00	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	1,920,380.00	804,047.00
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**69,710,605.00**	**804,047.00**

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	840,492.00
4103000	Roads & Bridges	-	4,658,818.00
4103100	Sewerage & Drainage	-	638,951.00
4103200	Water Ways	-	1,327,658.00
4103300	Public Lighting	-	96,760.00
4103400	Bridge	-	
4104000	Plant & Machinery	-	448,849.00
4105000	Vehicle	-	
4106000	Office & Other Equipments	-	170,144.00
4107000	Furniture & Fixtures	-	73,070.00
4108000	Other fixed assest	-	631,505.62
4120000	Work in Progress	-	
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	-	8,886,247.62

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions		
	Total Loan Repaid	-	-

Banda Muncipal Council
Balance Sheet
as on 31st March 2024

S. No.	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	124,149,654.42	143,242,630.35
	Earmarked Funds	B-2	-	-
	Reserves	B-3	49,511,538.00	-
	Total Reserve & Surplus		**173,661,192.42**	**143,242,630.35**
A2	**Grants, Contributions for specific purposes**	B-4	**112,224,755.00**	**116,279,807.00**
A3	Loans			
	Secured loans	B-5	1,259,201.00	95,774.00
	Unsecured loans	B-6	-	-
	Total Loans		**1,259,201.00**	**95,774.00**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**287,145,148.42**	**259,618,211.35**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**			
	Gross Block	B-11	85,162,452.10	64,415,187.10
	Less: Accumulated Depreciation		11,718,145.45	-
	Net Block		**73,444,306.65**	**64,415,187.10**
	Capital work-in-progress		24,945,273.00	
	Total Fixed Assets		**98,389,579.65**	**64,415,187.10**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	49,535.00	-
	Sundry Debtors (Receivables)	B-15	11,779,648.00	-
	Gross amount outstanding		-	
	Less: Accumulated provision against bad and doubtful Receivables		-	
	Deposit Assets		-	
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	
	Cash and Bank Balances	B-17	180,630,097.25	196,068,006.73
	Loans, advances and deposits	B-18	1,098,900.00	1,098,900.00
	Total Of Curent Assets		**193,558,180.25**	**197,166,906.73**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	-	-
	Deposit works	B-8	2,123,129.87	792,134.87
	Other liabilities (Sundry Creditors)	B-9	2,679,481.61	1,171,747.61
	Provisions	B-10	-	-
	Total Current Liabilities		**4,802,611.48**	**1,963,882.48**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**188,755,568.77**	**195,203,024.25**
C	**Other Assets**	B-19	-	
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		287,145,148.42	259,618,211.35

DATE: 15/11/2024
Place: Sagar (M.P)

For Accountant
लेखापाल
नगर परिषद बण्डा
जिला सागर
Signature

For Chief Muncipal Officer
मुख्य नगर पालिका आधिकारी
नगर परिषद,बण्डा जिला सागर
Signature

For GDK & Associates
Chartered Accountants
CA Mayank Kesharwani
Partner
M. No. 430007
UDIN: 25430007BMKXIV4958

Banda Muncipal Council
As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	Balance as per last account	143,242,630.35	202,876,701.99
	Additions during the year		-
31090-02	• Surplus for the year		
	• Transfers	10,598,160.00	-
	Total (Rs.)	10,598,160.00	-
	Deductions during the year		-
	• Deficit for the year	23,292,722.40	4,486,126.64
	• Transfers	6,398,413.53	55,147,945.00
	Total (Rs.)	29,691,135.93	59,634,071.64
310	Balance at the end of the current year	124,149,654.42	143,242,630.35

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-		-	-
(b) Additions to the Special Fund	-		-		-	-
• Transfer from Municipal Fund	-	-	-		-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	-	-	
Total (b)	-			-		-
(c) Payments out of funds	-			-	-	-
[I] Capital expenditure on		-	-	-	-	
• Fixed Asset	-	-	-			-
• Others	-			-	-	-
[II] Revenue Expenditure on		-	-	-		
• Salary, Wages and allowances etc	-	-	-			
• Rent Other administrative charges	-					
[III] Other: (Paid to Beneficiaries)			-	-	-	-
• Loss on disposal of Special Fund Investments	-	-				-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses						
Net Balance of Special Funds (a + b) -(c+d)	-	-	-	-		

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	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	6	7 (5-6)
31210	Capital Contribution	-	49,511,538.00	49,511,538.00	-	49,511,538.00
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-		-
	Total Reserve funds	-	49,511,538.00	49,511,538.00	-	49,511,538.00

PARTNER

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code						
(a) Opening Balance	58,546,001.00	57,733,806.00			-	116,279,807.00
(b) Additions to the Grants *						
• Grant received during the year	11,044,750.00	47,095,156.00			-	58,139,906.00
• Interest/Dividend earned on Grant Investments					-	-
• Profit on disposal of Grant Investments				-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	11,044,750.00	47,095,156.00	-	-	-	58,139,906.00
Total (a + b)	69,590,751.00	104,828,962.00	-	-	-	174,419,713.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	8,007,001.00	49,994,098.00	-	-	-	58,001,099.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	425,835.00	3,768,024.00	-	-	-	4,193,859.00
o Others			-	-	-	-
• Other:		-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	8,432,836.00	53,762,122.00	-	-	-	62,194,958.00
Net balance at the year end (a+b)-(c)	61,157,915.00	51,066,840.00			-	112,224,755.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	1,259,201.00	95,774.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	1,259,201.00	95,774.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	-	-

PARTNER

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24(Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	792,134.87	1,528,268.00	197,273.00	2,123,129.87
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	792,134.87	1,528,268.00	197,273.00	2,123,129.87

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
		-	-
35010	Creditors	-	-
35011	Employee Liabilities	2,679,481.61	1,171,747.61
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues		
35013	Outstanding Liabilities		
	Total Other liabilities (Sundry Creditors)	2,679,481.61	1,171,747.61

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	

PARTNER

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)			-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	49,535.00	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	49,535.00	-

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	1,356,655.00	538,745.00	817,910.00	-
	More than 5 years*	2,512,930.00	619,195.00	1,893,735.00	-
	Sub - total	**3,869,585.00**	**1,157,940.00**	**2,711,645.00**	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**3,869,585.00**	**1,157,940.00**	**2,711,645.00**	-
				-	
43120	**Receivable for Water Taxes**			-	-
	Less than 3 years	4,462,800.00	2,786,307.00	**1,676,493.00**	-
	More than 3 years*	3,313,168.00	981,319.00	**2,331,849.00**	-
	Sub - total	7,775,968.00	3,767,626.00	4,008,342.00	
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	7,775,968.00	3,767,626.00	4,008,342.00	-
				-	
43120	**Receivable of Other Taxes**			-	-
	Less than 3 years	6,141,922.00	1,082,261.00	5,059,661.00	
	More than 3 years*			-	-
	Sub - total	**6,141,922.00**	**1,082,261.00**	**5,059,661.00**	
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**6,141,922.00**	**1,082,261.00**	**5,059,661.00**	-
				-	
		-	-	-	-
43130	**Receivables for Fees & User Charges**			-	-
	Less than 3 years	-		-	
	More than 3 years*			-	-
	Sub - total	-	-		
		-	-	-	-
43140	**Receivables from Other Sources**				
		-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-		
					-
		-	-	-	-
43180	**Receivables control Accounts** **Sub - total**	-	-	-	
	Total of Sundry Debtors (Receivables)	**17,787,475.00**	**6,007,827.00**	**11,779,648.00**	-

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	Cash	-	-
45020	**Balance with Bank - Municipal Funds**	180,630,097.25	196,068,006.73
45021	Nationalised Banks		
45022	Other Scheduled Banks		-
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**180,630,097.25**	**196,068,006.73**
45040	**Balance with Bank - Special Funds**	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total		
45060	**Balance with Bank - Grant Funds**	-	-
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total		
	Total Cash and Bank balances	180,630,097.25	196,068,006.73

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others		-		-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	1,098,900.00	-	-	1,098,900.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	**1,098,900.00**	-	-	**1,098,900.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**1,098,900.00**	-	-	**1,098,900.00**

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance on 01.04.2023	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year 31.03.2024	Estimated Useful Life	Accumulated Depreciation: Opening Balance on 01.04.2023	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year 31.03.2024	Net Block: At the end of Current Year 2023-24
1	2	3	4	5	6		7	8	9	10	11
41010	Land	-	-	-	-		-	-	-	-	-
41020	Buildings	2,402,765.00	4,622,167.00	-	7,024,932.00	30	76,087.56	219,919.93	-	296,007.49	6,728,924.51
41025	Heritage Building	-	-	-	-	30	-	-	-	-	-
	Infrastructure Assets										
41030	• Roads and Bridges	19,596,019.00	4,116,348.00	-	23,712,367.00	20	930,810.90	1,079,796.89	-	2,010,607.79	21,701,759.21
41031	• Sewerage and Drainage	9,610,725.18	198,960.00	-	9,809,685.18	15	608,679.26	580,701.44	-	1,189,380.71	8,620,304.47
41032	• Water ways	7,484,519.00	3,112,174.00	-	10,596,693.00	15	474,019.54	639,522.59	-	1,113,542.12	9,483,150.88
41033	• Public Lighting	3,956,052.00	2,596,320.00	-	6,552,372.00	5	751,649.88	1,094,620.70	-	1,846,270.58	4,706,101.42
41034	• Bridge	-	-	-	-	30	-	-	-	-	-
	Other assets	-	-		-		-	-			-
41040	• Plants & Machinery	6,763,033.36	1,125,365.00	-	7,888,398.36	10	642,488.17	685,149.03	-	1,327,637.20	6,560,761.16
41050	• Vehicles	10,727,519.00	-	-	10,727,519.00	10	1,019,114.31	917,202.87	-	1,936,317.18	8,791,201.82
41060	• Office & other equipment	624,945.00	360,735.00	-	985,680.00	5	118,739.55	163,531.29	-	282,270.84	703,409.16
41070	• Furniture, fixtures, fittings and electrical appliances	1,631,878.46	90,461.00	-	1,722,339.46	10	155,028.45	148,119.40	-	303,147.86	1,419,191.60
4180	• Other fixed assets	1,617,731.10	4,524,735.00	-	6,142,466.10	5	307,368.91	1,105,594.78	-	1,412,963.69	4,729,502.41
	Total	64,415,187.10	20,747,265.00	-	85,162,452.10		5,083,986.53	6,634,158.92	-	11,718,145.45	73,444,306.65
41210	Work in progress	-	24,945,273.00	-	24,945,273.00						24,945,273.00
	Total	64,415,187.10	45,692,538.00	-	110,107,725.10		5,083,986.53	6,634,158.92	-	11,718,145.45	98,389,579.65

Banda Municipal Council

Statement of Cash Flow

As on 31 March 2024

Particulars	Current Year 2023 -24 (Rs.)	
[A] Cash Flow from Operating Activities		
Revenue Receipts	56,957,426.52	
Recovery from Debtors	-	
Advances Received	-	
Deposits Received	65,852.00	57,023,278.52
Revenue Expenses	52,305,864.00	
Advances Paid	-	
Payment to Creditors	67,790,225.00	
Advance collection of revenue	-	
Payment for Employees Liability	-	
Payment Against Statutory Recoveries	1,920,380.00	
Deposits Repaid	68,907.00	
Previous Year Expenses Booked in Current Year	-	122,085,376.00
Net Cash Generated from/used in Operating Activities [A]		(65,062,097.48)
[B] Cash Flow from Investing Activities		
Proceeds from Disposal of Assets	-	
Proceeds from Disposal of Investments	-	
Investment Income Received	-	
Interest Income Received	-	-
Purchase of Fixed Assets	-	
Increase/(Decrease) in Special Funds/Grants	(49,849,761.00)	
Increase/(Decrease) in Earmarked Funds	-	
Purchase of Invesments	-	(49,849,761.00)
Net Cash Generated from/used in Investing Activities [B]		49,849,761.00
[C] Cash Flow from Financing Activities		
Loan from Banks/Others Received	-	-
Loan Repayment	151,000.00	
Interest & Finance Expenses	74,572.00	225,572.00
Net Cash Generated from/used in Financing Activities [C]		(225,572.00)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(15,437,908.48)
Cash & Cash Equivalent at the beginning of Period		196,068,006.73
Cash & Cash Equivalent at the End of Period		
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		180,630,098.25
Cash Balances	-	
Bank Balances	180,630,098.25	
Total of the Breakup of Cash & Cash Equivalent		180,630,098.25
Difference		-

Date: 15/11/2024

Place: Sagar (M.P)

For Accountant
लेखापाल
नगर परिषद बण्डा
जिला-सागर
Signature

For Chief Muncipal Officer
मुख्य नगर पालिका आधिकारी
नगर परिषद,बण्डा जिला सागर
Signature

For GDK & Associates
Chartered Accountants
CA Mayank Kesharwani
Partner