

Annual Financial Statement

For the Financial Year

23-24

Nagar Parishad Banmore

**(Balance Sheet/Income & Expenditure A/c / Notes
on Accounts)**



KOTHARI MUNMUN & CO.
Chartered Accountant

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To,
The Chief Municipal Council,
Banmore Municipal Council

Audit Report

PURPOSE OF AUDIT

An audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc.

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(Signature)



F-17, Kothari Complex, Sarafa Bazaar,
Lashkar, Gwalior 474001

Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is attached.
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	No Such Delay found except bank holidays and closing of bank.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO
Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.

2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.


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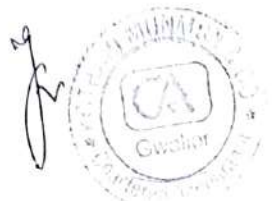

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Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during Audit.
Scope Given	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 compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset


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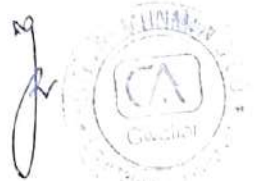
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months.

3. Audit of Book Keeping

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO.
Scope Given	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not

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	prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the ULB. We helped and guided them to prepare the same.
Scope Given	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall Be duly verified from the entries in the cash book
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

4. Audit of FDR

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.

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Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

5. Audit of Tenders/Bids

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period
Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

6. Audit of Grants and Loans

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Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this 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 of not. He shall also comment on the possible reasons for non generation revenue
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found.

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

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Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements

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- Report certain suspected contraventions to Municipal Act

Qualified Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March, 2024. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) 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 Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent


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or detect mistakes. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Basis for Qualified Opinion

1. Management's assessment that Banmore Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2024.
2. ULB did not maintained the Proper books of accounts as prescribed Under MPMAM.
3. Grant Received and Payment Register did not produce before us.
4. Closing Stock is not verifiable and not provided during the Audit.
5. Bank not properly reconciled by ULB.

Date: 04/02/2025

Place: Gwalior

For M/s Kothari Munmun & Co.

(Chartered Accountants)

FRN 029414C


CA MUNMUN KOTHARI
(PARTNER)
M.N. 424716



UDIN: 25424716BMJKSC8666

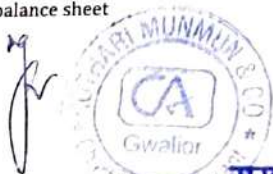

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Balance Sheet of Bamore Municipal Council
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)
A	SOURCES OF FUNDS		
	Reserves and Surplus		
	Municipal (General) Fund	B-1	9,04,91,466.00
	Earmarked Funds	B-2	-
	Reserves	B-3	-
	Total Reserve & Surplus		9,04,91,466.00
A2	Grants, Contributions for specific purposes	B-4	1,25,15,523.00
	Loans		
	Secured loans	B-5	-
	Unsecured loans	B-6	-
	Total Loans		-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		10,30,06,989.00
B	APPLICATION OF FUNDS		
	Fixed Assets	B-11	
	Gross Block		3,40,71,067.00
	Less: Accumulated Depreciation		33,84,717.00
	Net Block		3,06,86,350.00
	Capital work-in-progress		26,88,870.00
	Total Fixed Assets		3,33,75,220.00
	Investments		
	Investment - General Fund	B-12	-
	Investment - Other Funds	B-13	-
	Total Investments		-
	Current assets, loans & advances		
	Stock in hand (Inventories)	B-14	-
	Sundry Debtors (Receivables)	B-15	-
	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	6,79,76,379.00
	Loans, advances and deposits	B-18	-
	Total Of Current Assets		6,79,76,379.00
	Current Liabilities and Provisions		
	Deposits received	B-7	-
	Deposit works	B-8	(16,55,390.00)
	Other liabilities (Sundry Creditors)	B-9	-
	Provisions	B-10	-
	Total Current Liabilities		(16,55,390.00)
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		6,96,31,769.00
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)		10,30,06,989.00

Notes to the balance sheet



Bamore Municipal Council

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Accounts Officer
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Bamore Municipal Council
As on 31.03.2024

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

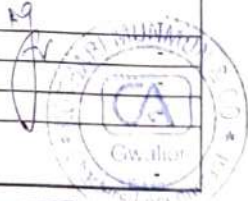
Account Code	Particulars	General Account Current Year 2023-24
3100000	Balance as per last account	9,04,31,223.00
	Additions during the year	-
31090-02	• Surplus for the year	60,243.00
	• Transfers	
	Total (Rs.)	60,243.00
	Deductions during the year	-
	• Deficit for the year	-
	• Transfers	-
	Total (Rs.)	-
310	Balance at the end of the current year	9,04,91,466.00

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

Particulars	Sanchit Nidhi Current Year 2023-24	General Provident Fund Current Year 2023-24	Total
Account Code	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)	-	-	-

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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	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds					

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	32010	32020	32080	32060	
(a) Opening Balance			-	-	-
(b) Additions to the Grants *					
• Grant received during the year	45,97,976.00	5,65,17,547.00	-	-	6,11,15,523.00
• 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)	45,97,976.00	5,65,17,547.00	-	-	6,11,15,523.00
Total (a + b)	45,97,976.00	5,65,17,547.00	-	-	6,11,15,523.00
(c) Payments out of funds					
• Capital expenditure on Fixed Assets	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-
o Salary, Wages, allowances etc.	-	40,00,000.00	-	-	40,00,000.00
o Rent	-	-	-	-	-
• Other:	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-
o Grants Refunded	-	-	-	-	-
• Other administrative charges	-	4,46,00,000.00	-	-	4,46,00,000.00
Total (c)	-	4,46,00,000.00	-	-	4,46,00,000.00
Net balance at the year end (a+b)-(c)	45,97,976.00	79,17,547.00	-	-	1,25,15,523.00


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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (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	-
33060	Other Term Loans	-
33070	Bonds & debentures	-
33080	Other Loans	-
	Total Secured Loans	-

Schedule B-6: Unsecured Loans

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

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/23 (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	-	1,40,010.00	17,95,400.00	(16,55,390.00)
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	1,40,010.00	17,95,400.00	(16,55,390.00)

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)
35010	Creditors	-
35011	Employee Liabilities	-
35012	Interest Accrued and Due	-
35020	Recoveries Payable	-
35030	Government Dues Payable	-
35040	Refunds Payable	-
35041	Advance Collection of Revenues	-
35080	Others	-
	Total Other liabilities (Sundry Creditors)	-

Schedule B-10: Provisions

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

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block		
	Particulars	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land				-	-		-	-	-	-
41020	Buildings		96,030.00		96,030.00		3,201.00	-	3,201.00	92,829.00	-
	Infrastructure Assets										-
41030	• Roads and Bridges		1,25,44,345.00		1,25,44,345.00		17,92,049.00	-	17,92,049.00	1,07,52,296.00	-
41031	• Sewerage and Drainage		1,47,80,842.00		1,47,80,842.00		9,85,389.00	-	9,85,389.00	1,37,95,453.00	-
41032	• Water ways		8,12,084.00		8,12,084.00		20,302.00	-	20,302.00	7,91,782.00	-
41033	• Public Lighting				-		-	-	-	-	-
	Lakes and Ponds				-		-	-	-	-	-
	Other assets										-
41040	• Plants & Machinery		6,84,953.00		6,84,953.00		68,495.00	-	68,495.00	6,16,458.00	-
41050	• Vehicles		42,27,050.00		42,27,050.00		4,22,705.00	-	4,22,705.00	38,04,345.00	-
41060	• Office & other equipment		2,93,387.00		2,93,387.00		29,339.00	-	29,339.00	2,64,048.00	-
41070	• Furniture, fixtures, fittings and electrical appliances		2,29,952.00		2,29,952.00			-	22,995.00	2,06,957.00	-
4180	• Other fixed assets		4,02,424.00		4,02,424.00		40,242.00	-	40,242.00	3,62,182.00	-
41210	Total	-	3,40,71,067.00	-	3,40,71,067.00	-	33,84,717.00	-	33,84,717.00	3,06,86,350.00	-
	Work-in-progress	-	26,88,870.00	-	26,88,870.00					26,88,870.00	-
	Total	-	3,67,59,937.00	-	3,67,59,937.00	-	33,84,717.00	-	33,84,717.00	3,33,75,220.00	-

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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.)
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)	Bank		
	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.)
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.)
43010	Stores	-
43020	Loose Tools	-
43080	Others	-
	Total Stock in hand	-

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Schedule B-15: Sundry Debtors (Receivables)

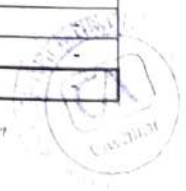
Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)
43110	<u>Receivables for Property Taxes</u>			
	Less than 5 years	-	-	-
	More than 5 years*	-	-	-
	Sub - total	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-
	Net Receivables of Property Taxes	-	-	-
43120	<u>Receivable for Water Taxes</u>			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-
	Net Receivables of Other Taxes	-	-	-
43120	<u>Receivable of Other Taxes</u>			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-
	Net Receivables of Other Taxes	-	-	-
43130	<u>Receivables for Fees & User Charges</u>			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
43140	<u>Receivables from Other Sources</u>			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
43150	<u>Receivables from Government</u>			
	Sub - total	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-

Schedule B-16: Prepaid Expenses

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


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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)
45010	Cash	-
45020	Balance with Bank - Municipal Funds	
45021	Nationalised Banks	6,79,76,379.00
45022	Other Scheduled Banks	
45023	Scheduled Co-operative Banks	-
45024	Post Office	
	Sub-total	6,79,76,379.00
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	6,79,76,379.00

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.)
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)	-	-	-
46080	Other Current Assets	-	-	-
	Sub -Total	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	
	Total Loans, advances, and deposits	-	-	-


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

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

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Nagar Parishad Banmore
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)
A	INCOME		
	Tax Revenue	IE-1	1,29,32,683.00
	Assigned Revenues & Compensation	IE-2	1,68,97,276.00
	Rental Income From Municipal Properties	IE-3	3,73,077.00
	Fees & User Charges	IE-4	2,95,183.00
	Sale & Hire Charges	IE-5	11,27,631.00
	Revenue Grants, Contributions & Subsidies	IE-6	4,46,00,000.00
	Income From investments	IE-7	4,52,521.00
	Interest Earned	IE-8	12,000.00
	Other Income	IE-9	18,85,209.00
	TOTAL -INCOME		7,85,75,580.00
B	EXPENDITURE		
	Establishment Expenses	IE-10	3,48,85,879.00
	Administrative Expenses	IE-11	1,71,84,511.00
	Operations & Maintenance	IE-12	1,26,82,560.00
	Interest & Finance Expenses	IE-13	30,75,386.00
	Programme Expenses	IE-14	17,91,887.00
	Revenue Grants, Contributions & Subsidies	IE-15	40,18,313.00
	Provisions & Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	7,17,790.00
	Depreciation	B-11	33,84,717.00
	TOTAL - EXPENDITURE		7,77,41,043.00
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		8,34,537.00
D	Add/Less : Prior Period items (Net)	IE-18	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		8,34,537.00
F	Less : Transfer to Reserve Funds		7,74,294.00
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		60,243.00

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

Schedule IE-1 : Tax Revenue			
Account Code	Particulars		Current Year
1100100	Property Tax		8,13,129.00
1100200	Water Tax		19,41,568.00
1100300	Sewerage Tax		
1100400	Conservancy Tax		90,513.00
1100500	Lighting Tax		90,513.00
1100600	Education Tax		3,27,124.00
1100700	Vehicle Tax		-
1100800	Tax on Animals		93,62,825.00
1100900	Electricity Tax		90,513.00
1101000	Professional Tax		-
1101100	Advertisement Tax		-
1101200	Pilgrimage Tax		-
1101300	Export Tax		-
1105100	Octroi & Toll		-
	Cess		2,16,498.00
1108000	Other Taxes		-
	Sub-Total		1,29,32,683.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-
	Sub-Total		1,29,32,683.00
	Total Tax Revenue		1,29,32,683.00

Schedule IE-1 (a) : Tax Revenue			
Account Code	Particulars		Current 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

Schedule IE-2 : Assigned Revenues & Compensation			
Account Code	Particulars		Current Year (Rs.)
1201000	Taxes and Duties collected by others		26,82,513.00
1202000	Compensation in lieu of Taxes/ duties		1,42,14,763.00
1203000	Compensation in lieu of Concessions		
	Total assigned revenues & Compensation		1,68,97,276.00

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Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year (Rs.)
1301000	Rent from civic Amenities	3,03,810 00
1302000	Rent From Office Buildings	
1303000	Rent From Guest House	
1304000	Lease Rent	
1308000	Other Rents	69,267 00
	Sub-Total	3,73,077 00
1309000	Less : Rent Remissions and Refund	-
	Sub-Total	3,73,077 00
	Total Rental Income From Municipal Properties	3,73,077.00

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

Account Code	Particulars	Current Year (Rs.)
1401000	Empanelment & Registration Charges	40 00
1401100	Licensing Fees	
1401200	Fees for Grant Permit	
1401300	Fees for Certificate or Extract	2,128 00
1401400	Development Charges	
1401500	Regularisation fees	1,73,052 00
1402000	Penalties and Fines	
1404000	other Fees	3,400 00
1405000	User Charges	1,05,090 00
1406000	Entry Fees	
1407000	Service/ Administrative Charges	554 00
1408000	Other Charges	10,919 00
	Sub-Total	2,95,183 00
1409000	Less : Rent Remissions and Refund	-
	Sub-Total	2,95,183 00
	Total Income from Fees & User Charges	2,95,183.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
1501000	Sale of Products	-
1501100	Sale of Forms & Publications	11,27,631 00
1501200	Sale of stores & scrap	
1503000	Sale of others	
1504000	Hire Charges for Vehicles	
1504100	Hire Charges for Equipments	-
	Total Income from sale & hire charges- income head wise	11,27,631.00

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Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)
1601001	Grant State Govt.		-
1601021	Grant From Other Org.		-
1601011	Grant From Central Govt. Reimbursement of Exp		-
1601091	Grant Revenue - Reimbursement of Exp		4,46,00,000.00
	Total Revenue Grants ,Contributions & Subsidies		4,46,00,000.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)
1701001	Interest on FDRs		4,52,521.00
1702000	Dividend		-
1703000	Income from projects taken up on commercial basis		-
1704000	Profit on sale of Investments		-
1708000	others		-
	Total Income from Investments		4,52,521.00

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)
1711000	Interest From Bank Accounts		12,000.00
1712000	Interest on Loans and advances to Employees		-
1713000	Interest on Loans to others		-
1718000	other Interest		-
	Total Interest Earned		12,000.00

Schedule IE-9 : Other Income

Account Code	Particulars		Current 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		18,85,209.00
1808000	Miscellaneous Income		18,85,209.00
	Total other Income		18,85,209.00

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Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
2101000	Salaries, Wages and Bonus	3,04,68,901.00
2102000	Benefits and Allowances	9,91,730.00
2103000	Pension	15,74,165.00
2104000	Other Terminal & Retirement Benefits	17,51,083.00
	Total Establishment Expenses	3,48,85,879.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
2201000	Rent, Rates and Taxes	35,23,041.00
2201100	Electricity Charges	1,06,50,817.00
2201100	Office Maintenance	60,000.00
2201200	Communication Expenses	96,000.00
2202000	Books & Periodicals	-
2202100	Printing & Stationary	3,42,627.00
2203000	Travelling & Conveyance	77,382.00
2204000	Insurance	-
2205000	Audit Fees	2,000.00
2205100	Legal Expenses	5,96,746.00
2205200	Professional and other Fees	18,07,083.00
2206000	Advertisement and Publicity	-
2206100	Membership & subscriptions	28,815.00
2208000	Other Administrative Expenses	-
	Total Administrative Expenses	1,71,84,511.00

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
2301000	Power & Fuel	42,08,861.00
2302000	Bulk Purchase	15,25,727.00
2303000	Consumption of Stores	1,35,365.00
2304000	Hire Charges	3,86,328.00
2305000	Repairs & Maintenance - Infrastructure Assets	25,28,162.00
2305100	Repairs & Maintenance - Civic Amenities	2,18,981.00
2305200	Repairs & Maintenance - Building	4,64,868.00
2305300	Repairs & Maintenance - Vehicles	13,57,202.00
2305400	Repairs & Maintenance - Furniture	18,720.00
2305500	Repairs & Maintenance - Office Equipments	2,26,591.00
2305600	Repairs & Maintenance - Electrical Appliances	87,510.00
2305700	Repairs & Maintenance - Plant & Machinery	13,77,645.00
2305900	Repairs & Maintenance - Others	31,160.00
2308000	Other Operating & Maintenance Expenses	1,15,640.00
	Total Operations & Maintenance	1,26,82,560.00

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Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current 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	30,67,175.00
2406000	Other Interest	8,211.00
2407000	Bank Charges	
2408000	Other Finance Charges	
	Total Interest & Finance Charges	30,75,386.00

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (Rs.)
2501000	Election Expenses	3,13,417.00
2502000	Own Programmes	7,81,399.00
2503000	Share in Programs of others	6,97,071.00
	Total Programme Expenses	17,91,887.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
2601000	Grants [PMAY & SSS & NULM]	
2602000	Contributions [COVID & LADLI BHENA & KANYADAAN YOJNA & SWACHHTA MISSION]	40,18,313.00
2603000	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	40,18,313.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year (Rs.)
2701000	Provisions for doubtful receivables	-
2702000	Provision for other assets	-
2703000	Revenues written off	-
2704000	Assets Written off	-
2705000	Miscellaneous Expenses Written Off	-
	Total Provisions & Write off	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
2711000	Loss on disposal of Assets	-
2712000	Interest & Penalty On Tax	7,17,790.00
2718000	Other Miscellaneous Expenses	7,17,790.00
	Total Miscellaneous Expenses	7,17,790.00

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Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars		Current 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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NAME OF ULB: NAGAR PANCHAYAT						
NAME OF AUDITOR: Kothari Munmun & CO.						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2023-24	% of Growth		
(i)	संपत्तिकर	6,35,784.00	8,13,129.00	27.89%	Increase in collection but not up to the Mark	Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue.
(ii)	समेकित कर	6,86,224.00	2,71,539.00	-60.43%	Decrease in collection More efforts required	Targets should be given to each employees monthly and should review by CMO every month. Capms should be organised to collect more revenue.
(iii)	नगरीय विकास उपकर	1,41,734.00	2,16,498.00	52.75%	Increase in collection but not up to the Mark	Bifucation Should be done Properly.
(iv)	शिक्षा उपकर	2,53,379.00	3,27,124.00	29.10%	Increase in collection but not up to the Mark	Bifucation Should be done Properly.
	कुल योग	17,17,121.00	16,28,290.00			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	3,46,911.00	3,73,077.00	7.54%	Increase in collection but not up to the Mark	Constructed Shops and Property should be given on rent through Auction.
(ii)	जल उपभोक्ता प्रभार				Increase in collection but not up to the Mark	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0.00	0.00%		

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मुख्य नगर पालिका अधिकारी
नगर परिषद बानमोर

NAME OF ULB: NAGAR PARISHAD BANMOR

NAME OF AUDITOR: Kothari Munmun & CO.

Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
(iv)	अन्य कर / शुल्क	91,38,722.00	1,31,35,369.00	143.73%	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
	कुल योग	1,12,26,551.00	1,54,50,014.00		
	महा योग	1,29,43,672.00	1,70,78,304.00		
2	Audit of Expenditure			Bifurcation of Capital & revenue Expenditure should be Properly done.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping			& EMD should be improved.	Books of Security Deposit & EMD Should be Maintained as per MP/MAM
4	Audit of FDR			Interest on FDRs should be entered on Accrual Basis.	FDR Sheet should be prepared Annually on Accrual Basis. Comparison should be done at the time of fixing the rates of publicity of tenders & others.
5	Audit of Tenders/Bids			Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper.	



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मुख्य नगर पालिका अधिकारी
नगर परिषद बानमोर

NAME OF ULB: NAGAR PARISHAD BANMORE

NAME OF AUDITOR: Kothari Munmun & CO.

Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
6	Audit of Grants & Loans			Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund. Only Schemes registers are Maintained by ULB.	Loan and Grant wise Register should be maintained by mentioning Expenditure Incurred from Particular Grant.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another			No Such Incidences are Found During the Audit.	
		Revenue Expenditure	Revenue Receipts		



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नगर परिषद बानमोर जिला-मुरैना



मुख्य नगर पालिका अधिकारी
नगर परिषद बानमोर



NAME OF ULB: NAGAR PARISHAD BANMOR

NAME OF AUDITOR: Kothari Munmun & CO.

Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc.	7,77,41,043.00	1,70,78,304.00	455.20% Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.	
		Capital Expenditure	Total Expenditure		
	(b) Percentage of Capital Expenditure with Respect to Total Expenditure	3,67,59,937.00	11,45,00,980.00	32.10%	
9	Whether all the Temporary Advances have been fully recovered or not.			Temporary Advances are not given to staff During the year.	Advances Register Should be Maintained, if given.

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नगर परिषद बानमोर जिला-मुरैना

मुख्य नगर पालिका अधिकारी
बनमोर परिषद बानमोर

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

NAME OF ULB: NAGAR PARISHAD BANMOR

NAME OF AUDITOR: Kothari Munmun & CO.

Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
10	Whether Bank Reconciliation Statements is being regularly Prepared.			No such Bank Reconciliation prepared by ULB.	Bank Reconciliation Should be Prepared on Monthly Basis. Such Instructions are also given by UADD.

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नगर पालिका बानमोर जिला-मुरैगा

मुख्य नगर पालिका अधिकारी
नगर पालिका बानमोर जिला-मुरैगा



Municipal Council Banmore

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure		60,243.00
Add: Adjustments For		
Depreciation	33,84,717.00	
Interest And Finance Expenses	-	33,84,717.00
Less: Adjustments For		
Profit On Disposal Of Assets	-	
Net Of Adjustments Made To Municipal Funds	-	
Deposit Received	-	
Transfer To Reserves / Grant Adjustments	-	
Interest Income Received	-	
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		34,44,960.00
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	-	
(Increase)/Decrease In Stock In Hand	-	
(Increase)/Decrease In Prepaid Expenses	-	
(Increase)/Decrease In Other Current Assets	-	
(Decrease)/Increase In Deposits Received	-	
(Decrease)/Increase In Deposits Work	(16,55,390.00)	
(Decrease)/Increase In Other Current Liabilities	-	
(Decrease)/Increase In Provisions	-	
Extra ordinary items (please specify)	-	(16,55,390.00)
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		17,89,570.00
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	(3,67,59,937.00)	
(Increase)/Decrease In Special Funds/ Grants	1,25,15,523.00	
(Increase)/Decrease In Earmarked/ Municipal Funds	-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	-	
(Purchase) Of Investments	-	(2,42,44,414.00)
Add:		
Proceeds From Disposal Of Assets	-	
Proceeds From Disposal Of Investments	-	
Investment Income Received	-	
Interest Income Received	-	
Net cash generated from/(used in) investing activities [B]		(2,42,44,414.00)
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	-	
Less:		
Interest & Finance Expenses	-	
Net Cash Generated From/(Used In) Financing Activities [C]		
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(2,24,54,844.00)
Cash And Cash Equivalent At Beginning Of The Period		9,04,31,223.00
Cash and cash equivalent at end of the period		6,79,76,379.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year.		
Cash balances	-	
Bank balances	-	
Total Of The Breakup Of Cash And Cash Equivalents		6,79,76,379.00


 लेखापाल
 नगर परिषद बानमौर जिला-मुरैना


 मुख्य नगर पालिका अधिकारी
 नगर परिषद बानमौर



Division	District	ULB Name	Revenue Expenditure				Capital Expenditure			Total Expenditure
			Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment	
Gwalior-Chambal	Morena	Banmore	3,48,85,879.00	1,71,84,511.00	1,26,82,560.00	30,75,386.00	99,12,707.00	3,40,71,067.00	-	11,18,12,110.00

Singh
लेखापाल
नगर परिषद बानमौर जिला-३

[Signature]
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