m a & Company
Chartered Accountants

CA ...
UG-07, Rajul Com...
Aaga Chowk, Ranital, Jabalpur
Mob No. 9827061050, 0761-4038585

To,
The Chief Municipal Officer
Nagar Parishad Barela
Barela, Jabalpur

Subject: Submission of Audit Report for the Financial Year 2023-24.

Dear Sir,

Please find enclosed herewith the CA Audit Report in Three Copies for the Financial Year 2023-24 of Nagar Parisad Barela, Jabalpur.

Thanking You

For M A & Company
Chartered Accountants

M A & COMPANY JABALPUR Chartered Accountants

CA Manoj Khaira
Partner, Mem No. 405824

Date 30/01/2025

210
03/02/25

31/01

m a & Company
Chartered Accountants

CA Manoj Khaira
UG-07, Rajul Complex,
Aaga Chowk, Ranital, Jabalpur
Mob No. 9827061050, 0761-4038585

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
BARELA NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **BARELA NAGAR PARISHAD** ("the ULB"), which comprise the Balance Sheet as at 31st **March 2024**, the Statement of Income & Expenditure Account, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the 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 internal financial control, 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.

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Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

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a) In the case of the Balance Sheet, of the state of affairs of the ULB as at **March 31st, 2024**;

b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and

c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

Emphasis of Matters

Report on other Legal and Regulatory Requirements

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.

We found that daily collections are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be come into the notice of CMO. At **31st of March 2024** cash has not been deposited in bank. **Annexure 1**

Annexure 1

Particular	Amount	Remark
As on 31st march 2024 Cash Has not been deposited in bank.	333391.00	Cash not shown in physical cash book But Add in bank balance.

ii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt mechanism for correction in it.

iii) We have not been provided with monthly/quarterly targets of revenues receipts; however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit.

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iv) We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct and but we have checked zcash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance and the same were not matched with the manual cash book maintained by the ULB.

v) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in revenue recovery shall be a part of the report.

Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery against quarterly and monthly target and any lapses there to.

<u>In case of Property Tax</u>

Record were made available to us for verification, therefore cannot comment upon recovery made of Property Tax .Proper Data of Tax is Mismatched in Cashier cash book & Accounting cash book.

<u>In case of Shop Rent</u>

Register for shop rent was made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

i) We have performed the test check because of limitation of time and found them correct.

- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.

ii) We checked the Vouchers and duly verified from the Entries in manual Cash Books and found it correct and but we have checked zcash book, bank book, Day Book & Trial Balance maintained in E- Nagar Palika software data but we didn't found Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY,SWM etc) proper Accounting entries.

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iii) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

vi) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

vii) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

3. Audit of Book Keeping

i) We checked the Books of Accounts found it in accordance with Annual Financial Statements.

ii) We verified that all the Books of Accounts is maintained as per applicable Accounting rules.

iii) We checked the advance register and found it correct

iv) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.

v) We checked the grant register and found it in accordance with receipts and payments of particular grant.

vi) We checked the Fixed Assets Register and found that it was not updated and maintained properly.

vii) All the Receipts and Payments are reconciled. At 31st march 2024

4. Audit of Fixed Deposit Receipts

i) We found that ULB have two fixed deposits.

Bank Name	Account Number	Amount	Interest
1.State Bank of India	41612217936	5000000	210072
2.State Bank of India	41612216546	5000000	210072
	Total	10000000	420144

ii) Audit of Tenders/ Bids

i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.

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ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.

iii) We found in some case that ULB taken the action against delay in completion of work or slow process in work.

6. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.

ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct.

iii) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

For M & A Company
Chartered Accountants
(FRN No: 013338C)

Date: 30th December 2024
Place: Jabalpur

M & A COMPANY JABALPUR Chartered Accountants

CA Manoj Khaira
Partner, Mem No. 405824
UDIN:

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ANNEXURE – A

(Part of Annexed Audit Report)

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract penalties. We also observed that ULB was not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more two lakh fifty thousand.GSTR-7 monthly deposits and timely filling return is required as per Goods and services rules regulation.

2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department match with the receipts shown in Income & Expenditure Account.

3. We have verified the dates of the Quarterly TDS Returns and found that filled within the due dates and same day deducted and deposit in bank.

4. We found that ULB has FDR's during the year 2023-24 and we observed that ULB had Balances in saving accounts.

5. We have gone through Contractor's file on random basis and observed the following:-

   (a) That majority of works contract are not completed within stipulated time.

   (b) No approval for extension of time period is obtained from the authority.

   (c) No penalty or Compensation is charged from contractors for delay in the work.

   (d) Final bill payments are still due in every file which we checked.

   (e) Documents regarding Provident Fund Registration are not available on records.

   (f) A document regarding Labour Act Registration is not available on records.

   (g) Labour Report is not available.

   (h) Photographs of Work Completed are also not available in Contractor's File for specific work.

   (i) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

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6. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and as per utilization certificate not matched.

7. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.

Note: ULB Preparing their Budget on very higher side as per their Actual Income & Expenditure incurred during the Year.

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Nagar Palika Parishad Barela
Barela, District Jabalpur
Balance Sheet
As on 31st March 2024

Account Code	Particulars	Schedule	Amount (In Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	**SOURCES OF FUNDS**				
A-1	**Reserves & Surplus**				
	Municipal (General) Fund	B-1	59201329		42621343
	Earmark fund	B-2	2751760		2751760
	Reserves	B-3	14974986		14974986
	Total Reserves & Surplus			**76928074**	**60348089**
A-2	**Grants & Contribution Specific purposes**	B-4		**20940264**	**29912861**
	Loans				
	Secured Loans	B-5	0	0	
	Un-Secured Loans	B-6	0	0	
A-3	**Total Loans**				
	TOTAL SOURCES OF FUNDS [A1-A3]			**97868339**	**90260950**
B	**APPLICATION OF FUNDS**				
B-1	**410 - Fixed Assets**	B-11			
	Gross Block		97982817		86166887
	Less: Accumulated Depreciation		66579161		62988692
	Net Block		31403656		23178195
	Capital Work In Progress		21183709		20925765
	Total Fixed Assets			**52587365**	**44103960**
B-2	**Investments**				
	Investment - General Fund	B-12	0		0
	Investment - Other Fund	B-13	13120905		18375959
	Total Investment			**13120905**	**18375959**
B-3	**Current Assets, Loans & Advances**				
	Stock in Hand (Inventories)	B-14	66632		15685
	Sundry Debtors (Receivable)	B-15	5489191		7725810
	Gross amount outstanding				
	Less: Accumulated provision against bad and doubtful receivables				
	Prepaid Expenses	B-16	0		34148
	Cash & Bank Balances	B-17	29717153		23454854
	Loan, Advances and deposits	B-18	0		424383
	Total Current Assets			**35272976**	**31654880**
B-4	**Current Liabilities and Provisions**				
	Deposits Received	B-7	1892352		1878587
	Deposits Works	B-8	0		0
	Other liabilities (Sundry Creditors)	B-9	714435		1345136
	Provisions	B-10	506120		650125
	Total Current Liabilities			**3112907**	**3873848**
B-5	**Net Current Assets (B3-B4)**			**32160069**	**27781032**
C	**Other Assets**	B-19		**0**	
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20		**0**	
	Total Application Of Funds [B1+B2+B5+C+D]			**97868338**	**90260950**

Schedules & Notes to the balance sheet -attached

For M A & Company
Chartered Accountants

Place: Jabalpur
Date : 30.12.2024

CA Manoj Khatra
Partner, M No. 405824
UDIN :

लेखापाल
Account Officer
नगर परिषद बरेला
जिला-जबलपुर (म.प्र.)

मुख्य नगर पालिका अधिकारी
CMO
नगर परिषद बरेला

M A & COMPANY JABALPUR Chartered Accountants

Schedules of BalanceSheet

SCHEDULE - B 1 - MUNICIPAL FUND

Account Code	Particulars	Water supply Sewerage and drainage	Road Development and Maintenance	Basti Services	General Account
3100000	Balance as per last account		0	0	42621343.00
	Additions during the year	0	0	0	
	Surplus for the year	0	0	0	16436004.71
		0	0	0	0.00
	TOTAL (Rs.)	0	0	0	59057347.71
	Deduction during the year	0	0	0	143981.00
	Deficit for the year	0	0	0	
	Transfers.	0	0	0	
	Balance at the end of the current year	**0**	**0**	**0**	**59201328.71**

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SCHEDULE B -2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency fund)

Account Code	Particulars	Sanchit Nidhi	Special Fund 2	Special Fund 3	Total
3125000	Opening Balance	2751760	0	0	2751760
	(b) Additions to the Special fund	0	0	0	0
	Transfer from Municipal fund	0	0	0	0
	Interest/Dividend earned on Special Fund Investments	0	0	0	0
	Profit on Desposal of Special Fund investents	0	0	0	0
	Appreciation in value of special Fund Investments	0	0	0	0
	Other addition (specify nature)	0	0	0	0
	Total (b)	**0**	**0**	**0**	**0**
	(C)payments out of funds	0	0	0	0
	(1) capital expenditure	0	0	0	0
	Fixed Asset	0	0	0	0
	Others	0	0	0	0
	(2) Revenue Expenditure on	0	0	0	0
	Salary wages and allowances etc	0	0	0	0
	Rent Other administrative charges	0	0	0	0
	(3)Other:	0	0	0	0
	Loss on disposal of special fund investments	0	0	0	0
	Diminution in value of special fund investment	0	0	0	0
	Transfer from Municipal fund	0	0	0	0
	Total (C)	0	0	0	0
	Net Balance of Special fund (	**2751760**	**0**	**0**	**2751760**

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HEDULE - B - 4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE

ccount code	Particulars	Grants From Central Government	Grants From State Government	Total
1	2	4	5	6
00000	(a) Opening Balance	6825405.00	23087456.28	29912861.28
	(b) addition to the Grant *			0.00
	Grant received during the year	4960978.00	21623156.00	26584134.00
	Interest/Dividend earned on Grant Investments	0		0.00
	Profit on disposal of Grant Investments	0		0.00
	Other addition (Specify nature)	0		0.00
	Total(b)	4960978.00	21623156.00	26584134.00
	TOTAL (A+B)	11786383.00	44710612.28	56496995.28
	(C) Payments out of funds	0		
	Capital expenditure on fixed assets	0.00	11478567.00	11478567
	Capital expenditure on Other	0		0
	Salary,Wages,Allowances etc.	0		0
	Rent	0		0
	Transfer to Revenue Grant	3982916.00	20095241	24078157
	Loss on disposal of Grant investments	0		0
	Diminution in Value of Grant Investments	0		0
	Grants Refunded	7		7
	Other administrative Charges	0		0
	Total (c)	3982923.00	31573808.00	35556731
	Net Balance at the year End (a+b)-(c)	7803460.00	13136804.28	20940264

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SCHEDULE - B - 5 SECURED LOANS

Account Code	Particulars	Current Year (RS.)	Previous Year (RS.)
3300000	Loans from Central government	0	0
	Loans from State Government	0	0
	Loans from Govt. bodies Associations	0	0
	Loans from international agencies	0	0
	Loan from banks & other financial institutions	0	0
	Other Term Loans	0	0
	Bonds & debentures	0	0
	Other Loans	0	0
	Total Secured Loans	0	0

SCHEDULE - B -6 - UN SECURED LOAN

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3310000	Loans from Central government	0	0
	Loans from State Government	0	0
	Loans from Govt. bodies Associations	0	0
	Loans from international agencies	0	0
	Loans from bank & other financial institutions	0	0
	Other Term Loans	0	0
	Bonds & debentures	0	0
	Other Loans	0	0
	Total Un- Secured Loans	**0**	**0**

SCHEDULE - B - 7 DEPOSIT RECEIVED

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3400000	Other Laibulity	0	0
	Security Deposite	1892352	1878587
	Total Deposit Received	**1892352.00**	**1878587.00**

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SCHEDULE - B - 8 DEPOSIT WORK

Account Code	Particulars	Opening balance as beginning of the year (RS..)	Additions during the Current year (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current year (RS.)
3410000	Civil Works	0	0	0	0
	Electrical works	0	0	0	0
	Others	0	0	0	0
	Total of Deposit Works	0	0	0	0

SCHEDULE - B - 9 OTHER LIABILITIES (SUNDRY CREDITORS)

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3500000	Creditors		
	Emplyee Liabilites	0.00	1345136.00
	Interest Accrued And Due		
	Oustanding Liabilites	0.00	
	Recoveries Payable	714435.00	0
	Government Dues		
	Refund		
	Advance Collections of Revenue		
	Other		
			0
	Total Other Liabilities	**714435.00**	**1345136**

SCHEDULE - B - 10 PROVISION

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Provision for Expenses	506120.00	650125
	Electricity Expenses	0.00	0
	Audit Fee Payable	0.00	0
	Provision for other	0.00	0
	Total Provisions	**506120.00**	**650125**

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Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at The end Of the Year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
4100000	Land	6.00	0	0	6	0	0	0	0	6	6
	Building	9560301	6006751	0	15567052	1849483	518902	0	2368385	13198667	7710818
					0		0				0
	Infrastructure Assets				0		0				0
	Roads and Bridges	48636847	372614	0	49009461	48519776	69955	0	48589731	419730	117071
	Sewerage & Drainage	10718809	1795240	0	12514049	3592723	834270	0	4426993	8087056	7126086
	Water Ways	5728613	92610	0	5821223	2376806	582122		2958928	2862293	3351807
	Public Lighting	1376230	0	0	1376230	871714	137623	0	1009337	366891	504516
					0		0				0
	Other Assets				0		0				0
	Plant & Machinery	4148434	42336	0	4190770	2044589	419077	0	2463666	1727104	2103845
	Vehicles	3904132	2542080	0	6446212	3039207	644621		3683828	2762385	864925
	Office & Other Equipments	1638193	191225	0	1829418	489137	182942	0	672079	1157339	1149056
	Furniture, Fixture, Fittings and electrical appliances	421722	25500	0	447222	196858	44722	0	241581	205641	224864
	Other Fixed Assets (Computer Hardware & Software)	33600	747574	0	781174	8400	156235	0	164635	616539	25200
	Total Fixed Assets	**86166887**	**11815930**	**0**	**97982817**	**62988692**	**3590469**	**0**	**66579161**	**31403653**	**23178195**
	Capital WIP	**20925765**	**257944**	**0**	**21183709**	**0**	**0**	**0**	**0**	**21183709**	**20925765**

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SCHEDULE - B - 12 INVESTMENT GENERAL FUND

Account Code	Particulars	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous year Carrying cost (RS.)
4200000	Central Government Securities	0	0	0	0
	State Government Securities	0	0	0	0
	Debentures and Bonds	0	0	0	0
	Preference shares Equity Shares	0	0	0	0
	Unites of Mutual Funds	0	0	0	0
	Other Investments	0	0	0	0
					0
	Total of Investments General fund	**0**	**0**	**0**	**0**

SCHEDULE - B - 13 INVESTMENT - OTHER FUND

Account Code	Particulars	With Whom Invested	Face value (RS.)	Current year Carrying Cost (RS.)	Previous year Carrying cost (RS.)
42100000	Central Government Securities	0	0	0	0
	State Government Securities	0	0	0	0
	Debentures and Bonds	0	0	0	0
	Prefence Shares Equity Shares	0	0	0	0
	Units of Mutual Funds	0	0	0	0
	Other Investment	0	0	13120905	18375959
	Total of Investments Other fund	0	0	13120905	18375959

SCHEDULE - B - 14 STOCK IN HAND (INVENTORIES)

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4300000	Stores - Loose	66632	15685
	Tools Others	0	0
	Total Stock in Hand	**66632**	**15685**

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SCHEDULE - B - 15 SUNDRY DEBTORS (RECEIVABLE)

Account Code	Particulars	Gross Amount (RS.)	Provision For Outstanding revenues (RS.)	Net Amount (RS.)	Previous year Net amount (RS.)
43100000	**1. Receivables for Property Taxes**				
	Less Than 5 Years	3485489	0	3485489	4215250
	More than 5 Years	0	0	0	0
	Sub - Total	**3485489**	**0**	**3485489**	4215250
	Less : State Government Cess Levies in Taxes Control Accounts	**0**			
	Net Receivable of Property Tax	**3485489**	**0**	**3485489**	**4215250**
	Receivables of Other Water Tax				
	Less Than 3 Years	-265425	0	-265425	1020260
	More than 3 Years	0	0	0	0
	Sub - Total	**-265425**	**0**	**-265425**	**1020260**
	Less : State Government Cess Levies in Taxes Control Accounts				
	Net Receivable of Property Tax	**-265425**	**0**	**-265425**	**1020260**
	Receivables of Cess Income				
	Less Than 3 Years	37976	0	37976	0
	More than 3 Years	0	0	0	0
	Sub - Total	**37976**	**0**	**37976**	**0**
	Receivables of Fees and User Charges				
	Less Than 3 Years	1328570	0	1328570	1345150
	More than 3 Years	0	0	0	0
	Sub - Total	**1328570**	**0**	**1328570**	**1345150**
	Receivables of Other Sources Rent				
	Less Than 3 Years	902581	0	902581	1145150
	More than 3 Years	0	0	0	0
	Sub - Total	**902581**	**0**	**902581**	**1145150**
	Receivables From Governments	0	0	0	0
	Sub - Total	**0**	**0**	**0**	**0**
	Total of Sundry Debtors(receivable)	**5489191**	**0**	**5489191**	**7725810**

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SCHEDULE - B - 16 PREPAID EXPENSE

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4400000	Establishment	0	0
	Administrative	0	0
	Operations & Maintenance	0	34148
	Total Prepaid Expenses	**0**	**34148**

SCHEDULE - B - 17 CASH & BANK BALANCES

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4500000	**Cash Balance**	333391.00	0.00
	Balance with Bank	0.00	0.00
	Nationalized Banks	29403269.79	24038952.06
	Other Scheduled Bank	0.00	0.00
	Scheduled Co- Operative Bank	0.00	0.00
	Post Office	0.00	0.00
	Totaling Mistake	-19508.00	-584098.24
	Sub-Total	29717152.79	23454853.82
	Balance With Bank -Special Funds	0.00	0.00
	Nationalized Banks	0.00	0.00
	Other Scheduled Bank	0.00	0.00
	Post Office	0.00	0.00
	Sub-Total	0.00	0.00
	Balance With Bank - Grant Funds	0.00	0.00
	Nationalized Banks	0.00	0.00
	Other Scheduled Bank	0.00	0.00
	Scheduled Co- Operative Bank	0.00	0.00
	Post Office	0.00	0.00
	Sub-Total	0.00	0.00
	Total Cash and Bank Balance	**29717152.79**	**23454853.82**

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SCHEDULE - B - 18 LOAN, ADVANCES AND DEPOSITS

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of year (Rs.)
4600000	(Loans & Advances (Asset))				
	Advance to Others	0	0	0	0
	Employee Advance	0	0	0	0
	VAT	0	0	0	0
	SD with Others	0	0	0	0
	Sub- Total	424383	0	0	0
	Less: Accumulated Provisions	424383	0	0	0
	against loans advances and Deposit	0	0	0	0
		0	0	0	0
	Total Loans advances deposit	**424383**	**0**	**0**	**0**

SCHEDULE - B - 19 OTHER ASSETS

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4700000	Deposit Works		
	Other asset control account	0	0
		0	0
	Total Other Assets	**0**	**0**

SCHEDULE - B - 20 MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT W/O)

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Loans Issue Expenses	0	0
	Deferred revenue Expenses	0	0
	Others	0	0
	Total Miscellaneous Expenditure	**0**	**0**

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Chartered Accountants

Nagar Parishad Barela
Income & Expenditure Account
For The Financial Year 2023-24

Account Code	Particulars	Schedule	Current Year (Rs.)	Previous Year (Rs.)
A	**INCOMES**			
110	Income From Duties & Taxes	IE-1	3271557.00	3596277.00
120	Assigned Revenue & Compensation	IE-2	14858169.00	16646315.00
130	Rent From Municipal Properties	IE-3	669456.00	596090.00
140	Income Form License & Charges	IE-4	4957531.00	696334.00
150	Income From Sale & Hire Charges	IE-5	0.00	0.00
160	Grant Utilized From Revenue Expenses	IE-6	35556713.00	38130514.00
170	Income From Investments	IE-7	0.00	0.00
171	Income from Bank Interest	IE-8	486688.00	0.00
180	Other Incomes	IE-9	150565.00	10297817.37
	TOTAL		**59950679.00**	**69963347.37**
B	**EXPENDITURES**			
210	Salary Expenses	IE-10	17798522.00	19391441.09
220	Administrative Expenses	IE-11	2732526.00	1398867.00
230	Operation & Maintenance Expenses	IE-12	16813402.00	24933835.00
240	Interest & Financial Expenses	IE-13	14848.28	6199.27
250	Programe Expenses	IE-14	1612818.00	1110291.00
260	Grant Expenses	IE-15	421696.00	570171.00
270	Provision for Expenses	IE-16	506120.00	1.00
271	Miscellanoues Expenses	IE-17	24273.00	960629.00
272	Depreciation	IE-18	3590469.01	9709837.37
273	Activity Fund	IE-19	0.00	0.00
	TOTAL		**43514674.29**	**58081271.73**
C	**Surplus of Income over Expenditures**		**16436004.71**	**11882075.64**
D	Add/Less: Prior period Items (Net)	**IE-18**	0.00	0.00
E	**Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)**		**16436004.71**	**11882075.64**
F	Less: Transfer to Reserve Funds		**0.00**	**0.00**
G	**Net balance being surplus/ deficit carried over to Municipal Fund (E-F)**		**16436004.71**	**11882075.64**

The schedule referred above are an integral part of Income & Expenditur

For M A & Company
Chartered Accountants

CA Manoj Khaira
Partner, M No. 405824
UDIN :

M A & COMPANY
JABALPUR
Chartered Accountants

Place: Jabalpur
Date : 30.12.2024

Account Office
लेखापाल
नगर परिषद बरेला
जिला-जबलपुर (म.प्र.)

मुख्य नगर पालिका अधिकारी
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Schedules of Income & Expenditure Account

IE - 1 - 110 (Income From Duties & Taxes)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Jalkar Sanhal	1403550.00	1002298.00
	Nagar Vikas Upkar Sanhaal	15399.00	15070.00
	Samekit Kar Sanhaal	240480.00	245727.00
	Sampatii Kar Sanahal	628649.00	1729744.00
	Shiksha Upkar Sanhaal	69955.00	8936.00
	Solid Waste Tax	414492.00	75600.00
	Solid Wate Tax Sanhal	499032.00	518902.00
	TOTAL	**3271557**	**3596277**

IE -2 - 120 (Assigned Revenue & Compensation)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1210	**Assigned Revenue & Compensation**		
	Chungi Chatipurti	10439675.00	14600221.00
	MP State Election	0.00	115000.00
	Mudrank Shulk	4418494.00	1931094.00
	TOTAL	**14858169.00**	**16646315.00**

IE -3 - 130 (Rent From Municipal Properties)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Rent From Municipal Properties		
13010	Bajar Basooli	351090.00	328190.00
	Dukan Kiraya Bakaya	119700.00	63700.00
	Samudayik Bhawan Kiraya	119816.00	163200.00
	Tankar Kiraya	38900.00	26500.00
	Tankar Safai Sulk	39950.00	14500.00
	TOTAL	**669456**	**596090.00**

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IE - 4 - 140 (Income Form License & Charges)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	**Registration Charges**		
	Application Fees	760.00	6126.00
	Astthai Dakhal Income	44965.00	41960.00
	Bhawan Auagya Sulk	6000.00	256000.00
	Bhawan Namakan Sulk	64001.00	136750.00
	Certificate Fees	1905.00	1845.00
	Chabutra Anshdaan	5100.00	20400.00
	Chalan Basooli	0.00	150.00
	Chatipuriti Sulk	0.00	1418.00
	Cycale Stand Fee	25236.00	21672.00
	Dukan Kiraya Sanhaal	126400.00	76666.00
	Hockers Zone	44605.00	47610.00
	Ihsdp Income	45000.00	4000.00
	Matdata Suchi	0.00	4800.00
	Nal Change Sulk	1501.00	5500.00
	Nal Connection Namakan Sulk	5254.00	2250.00
	Nal Connection Sulk	13261.00	1000.00
	Pahsubhan Sulk	0.00	1100.00
	Plastic Stand Penalty	0.00	2600.00
	Return Sulk	0.00	51135.00
	Rti	190.00	127.00
	Shramik Card Sulk	0.00	195.00
	Tendar From Sulk	0.00	10000.00
	Trade Licence	2430.00	2520.00
	Wate Management	0.00	510.00
	Tender Fees	36250.00	0.00
	Anuagya Sulk	4106193.00	0.00
	Anugrah Rashi	4000.00	0.00
	Chalit Sochalaya	3500.00	0.00
	E Tendor	64810.00	0.00
	Fire Brigade Fees	1000.00	0.00
	Karamkar Shulk	117600.00	0.00
	Noc Fees	50.00	0.00
	Penalty Fees	2150.00	0.00
	Prayaveshan Shulk	235320.00	0.00
	Samagra Id	50.00	0.00
	TOTAL	**4957531.00**	**696334.00**

IE - 5 - 150 (Income From Sale & Hire Charges)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15011	**Income Form Sale of Form & Publication**		
	Scrap Sale	0.00	0.00
	TOTAL	**0.00**	**0.00**

M.J. & COMPANY JABALPUR Chartered Accountants

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IE -6 - Grant Ulitised From Revenue Expenses (160)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	**Revenue Grants**		
	15th Finance grant revenue	3982916.00	0.00
	Moolbhut Revenue	1662724.00	0.00
	Aksht Grant	1175353.00	0.00
	Road Repair grant	863248.00	0.00
	State Finance Commission Grant	604178.00	0.00
	Swachhata Grant	358184.00	0.00
	Kanya Vivah Yojna Grant	0.00	492000.00
	SDRF Grant	438787.00	0.00
	Revenue Grants	16258200.00	37638514.00
	Adhosanrachan revenue	6265123.00	0.00
	Fire vechilr revenue	2648000.00	0.00
	kayklap revenue	1300000.00	0.00
	TOTAL	**35556713.00**	**38130514.00**

IE -7 - 170 (Income From Investments)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	**Interest Income**		
	Interest on FDR	0.00	0.00
	TOTAL	**0.00**	**0.00**

IE -8 - 171 Income from Bank Interest

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17011	**Interest from Bank Accounts**		
	Interest from Bank Accounts	486688.00	1059696.00
	Interest On Loans and advances to Employees	0.00	0.00
	Interest on loans to others	0.00	0.00
	Bank Interest	0.00	8075.00
	TOTAL	**486688.00**	**1067771.00**

IE -9 - 180 Other Incomes

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Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	**Other Income**		
	Advance Deposite	250.00	170.00
	Bank Interest Receved	0.00	569755.00
	Fenshing Sale Ammount	0.00	1500.00
	Other Income	16282.00	16555.00
	Depreciation For Capital Reserve	0.00	9709837.37
	District Trger	7536.00	0.00
	Refund	64897.00	0.00
	Bonous For Salary	37000.00	0.00
	Advanced Salary	24600.00	0.00
	TOTAL	**150565.00**	**10297817.37**

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IE-10 - 210 (Salary Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	**Salary & Wages**		
	Epf Contribution	1619173.00	2474852.00
	Gpf	24600.00	43016.00
	Labour Payment	78893.00	497278.00
	Leave Enchasment	0.00	1430818.00
	Muster Salary	13967548.00	9559249.09
	Salary Officer	1750341.00	5386228.00
	Pension	131465.00	0.00
	Nps	51358.00	0.00
	Satva Betan	120456.00	0.00
	Wages Muster Salary	54688.00	0.00
	TOTAL	**17798522.00**	19391441.09

IE -11 - 220 (Administrative Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	**Rent Rates & Taxes**		
	Administrative Expenses	17148.00	0
	Advertisement Expenses	202863.00	133186.00
	Ayushman Card	0.00	19600.00
	Book Purchase	0.00	8235.00
	Consultansi Fees	200000.00	40950.00
	Covid -19 Expanses	0.00	82888.00
	Detailed Project Report	240663.00	222231.00
	Dongale Recharge & Wi Fi Exp	3003.00	14749.00
	Drees Expanses	0.00	47471.00
	E Tendar	0.00	12000.00
	F S T P	0.00	257771.00
	Labour Welfare	0.00	682.00
	Maandey	912483.00	17500.00
	News Papar Expanses	4840.00	15930.00
	Pendrive	0.00	12000.00
	Printing & Stationary	285503.00	266227.00
	Project Digine Expanses	0.00	95981.00
	Refreshment Expanses	16005.00	55901.00
	Seel Stem	0.00	20470.00
	Tds Return Filling Fees	18400.00	61750.00
	Telephone Expanse	7914.00	2845.00
	Tendar Fees Paid	8556.00	10500.00
	Appel Fees	11040.00	0.00
	Audit Fees	41300.00	0.00
	Cricule Tax	27500.00	0.00
	Dsc	6000.00	0.00
	Gl Code	21240.00	0.00
	Kaykalp Revenue Expenses	13541.00	0.00
	Ladli Behna Yojna Expenses	433705.00	0.00
	Marrige Expenses For Female	11000.00	0.00
	Performance Audit Report	132410.00	0.00
	Photografy Expanses	34724.00	0.00
	Sanchit Nidhi Expanses	45124.00	0.00
	Travalling Allowance	37564.00	0.00
	TOTAL	**2732526.00**	**1398867.00**

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IE -12 - 230 (Operation & Maintenance Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010			
	Compute Repaing & Maintinace	182811.00	126972.00
	Pipe Line Material Purchase Exp	131356.00	97020.00
	Reparing Maintiance Drain	67373.00	239137.00
	Reparing & Maintinace	1351322.00	701900.00
	Reparing & Maintinace Building	764469.00	1247800.00
	Reparing & Maintinace Road & Drain	1266280.00	290216.00
	Reparing & Maintinace Water Suply	164072.00	1433298.00
	Reparing & Maintinance Vechile	231725.00	385346.00
	Reparing Maintince Electricity	141288.00	75205.00
	Reparing Moterpump	376618.00	141206.00
	Reparing Office Equpment	5274.00	59024.00
	Roade Reapring & Maintinace	381842.00	356892.00
	Shead Nirman	0.00	79626.00
	Tree Garad	0.00	35000.00
	Bord Nirman	0.00	106296.00
	Cleaning Expanses	1363296.00	323032.00
	Decorative Itme	0.00	44800.00
	Electrical Material Purchase	2052117.00	2173678.00
	Electricity Expenses	3117114.00	8279716.00
	Fire Safty Material	18354.00	29988.00
	Jcb Rent Paid	67481.00	131297.00
	Kachra Collation	580895.00	477009.00
	Lwp	0.00	16923.00
	Mask & Sanitizar	0.00	7270.00
	Material Purchase For Cleaning Exp	621998.00	1635538.00
	Materila Purchase Jalpraday	1251039.00	2513171.00
	Mp Bhawan & Construction	0.00	53880.00
	Muncipal Required Material Purchase	1450.00	218653.00
	Painting & Slogan	96318.00	196831.00
	Painting & Slogan Painting	44740.00	94017.00
	Petrol & Disel Purchase Expenses	370291.00	567982.00
	Recovery Utility Camp	358184.00	582946.00
	Rent Paid Of Machine	0.00	74088.00
	Rent Paid Vechile	0.00	21350.00
	Safai Shakha Material Purchase	120788.00	97020.00
	Talab Maintinance Expanses	0.00	47530.00
	Vas Development	0.00	1943048.00
	Water Chages Payment	18880.00	29130.00
	Fancing Work	78676.00	0.00
	Swach Bharat Mission Expenses	256066.00	0.00
	Tanker Rent Paid	47500.00	0.00
	Gst	283044.00	0.00
	Tds	487711.00	0.00
	Welding	43940.00	0.00
	Wooden Purchase	17100.00	0.00
	Mining Expanses	30585.00	0.00
	Monky Catcher	81656.00	0.00
	Royalty	190496.00	0.00
	Water Supply	22430.00	0.00
	Nal Connection Expanses	96106.00	0.00
	Mobile Toilet Reparing	30717.00	0.00
	TOTAL	**16813402.00**	**24933835.00**

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Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	**Interest & Finance Exp.**		
	Other Interest and Finance		
	Interest on Loans From Central Government		0.00
	Interest on loans from State Government		0.00
	Interest on loans from Government Bodies & Associations		0.00
	Interst on loans from international Agencies		0.00
	Interest on loans from Banks & Others Financial Institutions		0.00
	Other Interest		0.00
	Bank Charges		0.00
	Other Finance Expenses	14848.28	6199.27
			0.00
	TOTAL	**14848.28**	**6199.27**

IE -14 - 250 (Programe Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	**Election Programme Expenses**		
	15th Aug & 26th Jan Program	0.00	106609.00
	C M Program Exp	0.00	77248.00
	Election Program Expanses	28896.00	254202.00
	Parshad Traning Program	0.00	56701.00
	Program Expanses	1569442.00	477126.00
	Vikas Yatra Program	0.00	138405.00
	Plantation	14480.00	0.00
	TOTAL	**1612818.00**	**1110291.00**

IE -15- 260 (Grant Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010			
	ANUGRAH RASHI	0.00	210000.00
	Kanya Vivah Yojna	402748.00	231000.00
	SOCHALAY NIRMAN	18948.00	129171.00
	TOTAL	**421696.00**	**570171.00**

IE -16- (Proviosion For Expenses)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010			
	Provision For Salry & Muster	506120.00	0.00
	TOTAL	**506120.00**	**0.00**

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IE -17- Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
28010	Adjusment From Last	0.00	948593.00
	Other Expanses	24273.00	12036.00
		0.00	0.00
	TOTAL	**24273.00**	**960629.00**

IE -18- Depreciation

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Depreciation For Assets	3590469	9709837.37
	Dep on Grant Assets Transferred transferred to cap8ital reserve	0.00	
	TOTAL	**3590469**	**9709837.37**

IE -19-Activity Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Public Health, Safety and Disease	0.00	0
	Urban Poor & Social Welfare	0.00	0
	TOTAL	**0**	**0**

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
	Taxes Other - Revenues		
	Recovery of revenues written off		
	Other income- Dep		
	Sub - Total Income (a)	0	
	Expenses		
	Refund of Taxes		
	Refund of Other Revenues		
	Other Expenses- Dep		
	Sub - Total Income (b)	0	
	Total Prior Period (Net) (a-b)	0	

M A & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

Nagar Parishad Barela
STATEMENT OF CASH FLOW
As on 31st March 2024

Particulars	Current Year (Rs.)		Previous Year (Rs.)	
[A] Cash flows from operating activities				
Gross surplus/ (deficit) over expenditure	16579986			11882077
Add: Adjustments for Depreciation	3590469		9709837	
Interest & finance expenses	0		0	
Less: Adjustments for Profit on disposal of assets Dividend Income Investment income		20170455		9709837
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		**20170455**		21591914
Changes in current assets and current liabilities				
Increase) / decrease in Sundry debtors	2236619		835990	
Increase) / decrease in Stock in hand (Increase)	-50947		-3535	
Increase) / decrease in prepaid expenses	34148		997	
Increase) / decrease in other current assets				
Increase) / decrease in Deposits received	13765		735331	
Decrease)/ increase in Deposits works			0	
Decrease)/ increase in other current liabilities	-630701		694886	
Decrease)/ increase in provisions	-144005		236295	
		1458879		-2839106
xtra ordinary items {please specify}	0		-5339070	
et cash generated from / (used in) operating activities [A]		**21629334**		18752808
B] Cash flows from investing activities				
urchase) of fixed assets & CWIP	-9531394		4316716	
ecrease in Special funds/grants	-8972597		-17968663	
icrease) / Decrease in Earmarked funds (Purchase) of vestments	5255054		-13874096	
ld:				
oceeds from disposal of assets Proceeds from disposal of vestments Investment income received				
erest income received	486688		0	
		-12762249		-27526043
t cash generated from/ (used in) investing activities [B]		**-12762249**		-27526043

उप नगर पालिका अधिकारी
नगर परिषद बरेला

M A R COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Barela
STATEMENT OF CASH FLOW
As on 31st March 2024

Particulars	Current Year (Rs.)		Previous Year (Rs.)	
[C] Cash flows from financing activities				
Add:				
Loans from banks/others received				
Less:				
Loans repaid during the period Loans & advances to employees Loans to others Finance expenses				
Net cash generated from (used in) financing activities [C]		**0**		0
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		**8867085**		-8773235
Cash and cash equivalents at beginning of period		23454854		32228089
Cash and cash equivalents at end of period		29717153		23454854
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
Cash Balances		333391		
Bank Balances		29383762		
Scheduled co-operative banks				
Balances with Post offices				
Balances with other banks				
Total of the breakup of cash and cash equivalents		**29717153**		0

For M A & Company
Chartered Accountants

Place: Jabalpur
Date : 30.12.2024

CA Manoj K Baira
Partner, M No. 405824
UDIN :

M A & COMPANY JABALPUR Chartered Accountants

Account Office
लेखापाल
नगर परिषद बरेला
जिला-जबलपुर (म.प्र.)

CMO
मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

Nagar Parishad Barela
Near Bus Stand, Barela, Dist: Jabalpur

Receipt & Payment Account
1-Apr-2023 to 31-Mar-2024

Particulars	Amount	Amount
Bank Account		
1_SBI 53011821217	7339032.94	
2_CBI 3173535120	1110419.58	
3_UCO 05060100003849	987063.63	
4_Canara Bank_5201101001313	13896112.00	
5_Kotak Mahindra_6113691708	337543.91	
6_Indusind Bank_100076331027	368780.01	24038952.07
Grant		
15Th Finace Commission	4960978.00	
Adhosanrachna Grant	5166917.00	
Akshay Sulk	1175353.00	
Anteyesti Sahayta Rashi	20000.00	
Grant Received	737544.00	
Kayakalp Anudan	818000.00	
Mangal Bhawan Special Grant	1200000.00	
Moolbhoot Grant	2212631.00	
Nividia Grant	52000.00	
Pfms	84112.00	
Pradhan Mantri Avaas Yojna	50000.00	
Roade Reparing Grant	2006120.00	
Samekit Anudan	656000.00	
Sdrf Drain Construction	2465000.00	
State Finance Commission Grant	4711000.00	
Suchna Sampreshan	84112.00	
Urban Commishnar	184367.00	26584134.00
Income (Direct) (Direct Incomes)		
1101 (Income From Duties & Taxes)		
Jalkar Sanhal	1403550.00	
Nagar Vikas Upkar Sanhaal	15399.00	
Samekit Kar Sanhaal	240480.00	
Sampati Kar Sanahal	628649.00	
Shiksha Upkar Sanhaal	69955.00	
Solid Wate Tax Sanhal	499032.00	
Jalkar Bakaya	1285685.00	
Nagar Vikas Upkar Bakaya	16580.00	
Samekit Kar Bakaya	242569.00	
Sampati Kar Bakaya	729761.00	
Shiksha Upkar Bakaya	16429.00	
Solid Waste Tax Bakaya	414492.00	5562581.00
120 (Assigned Revenue & Compensation)		
Chungi Chatipurti	10439675.00	
Mudrank Sulk	4418494.00	14858169.00
130 (Rental Income From Municipal Properties)		
Bajar Basooli	351090.00	
Dukan Kiraya Bakaya	119700.00	
Samudayik Bhawan Kiraya	119816.00	
Tankar Kiraya	38900.00	
Tankar Safai Sulk	39950.00	669456.00
140 (Fees & User Charges)		
Anuagya Sulk	4106193.00	
Anugrah Rashi	4000.00	
Application Fees	760.00	
Asthai Dakhal Income	44965.00	
Bhawan Auagya Sulk	6000.00	
Bhawan Namakan Sulk	64001.00	
Certificate Fees	1905.00	
Chabutra Anshdaan	5100.00	

Particulars	Amount	Amount
Fixed Assets		
Building Assets	6006751.00	
Drain & Culverters	1795240.00	
Muncipal Fixed Assets	747574.00	
Office Eqpment	191225.00	
Plant & Machinery	42336.00	
Roads & Bridgers	372614.00	
Cwip	257944.00	
Fire Vechile	2542080.00	
Funiture & Fixture	25500.00	
Moter Pump	92610.00	12073874.00
Expenses (Direct) (Direct Expenses)		
210 (Salary & Establishment)		
Epf Contribution	1619173.00	
Gpf	24600.00	
Labour Welfare Program	78893.00	
Muster Salary	13967548.00	
Nps	51358.00	
Pension	131465.00	
Salary Officer	1750341.00	
Satva Betan	120456.00	
Wages Muster Salary	54688.00	17798522.00
220 (Administrative Exps)		
Adminstrative Expenses	17148.00	
Advertisement Expenses	202863.00	
Apeel Fees	11040.00	
Ca Audit Fees	41300.00	
Circule Tax	27500.00	
Consultansi Fees	200000.00	
Detailed Project Report	240663.00	
Dongale Recharge & Wi Fi Exp	3003.00	
D Sc	6000.00	
G L Code Fees Payment	21240.00	
Gst Tds Retunr File Fees	18400.00	
Kayakalp Revenue Expanses	13541.00	
Ladli Behna Yojna Expenses	433705.00	
Maandey	912483.00	
Marriage Expence For Female	11000.00	
News Papar Expanses	4840.00	
Performance Audit Report	132410.00	
Photography	34724.00	
Printing & Stationary	285503.00	
Refreshment Expanses	16005.00	
Sanchit Nidhi	45124.00	
Telephone Expanse	7914.00	
Tendar Fees Paid	8550.00	
Travaling Allwance	23090.00	
Trevling Alliance	14474.00	2732526.00
230 (Operation & Maintainence)		
Reparing & Maintinace Infrastructure	5161931.00	
Cleaning Expanses	1300612.00	
Clening Expanses	62684.00	
Electrical Material Purchase	2052117.00	
Electricity Expenses	3901224.00	
Fire Safty Material	18354.00	
Gst	283044.00	
Jcb Rent Paid	67481.00	
Kachra Collation	580895.00	
Material Purchase For Cleaning Exp	297580.00	

मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

Nagar Parishad Barela
Near Bus Stand, Barela, Dist: Jabalpur

Receipt & Payment Account
1-Apr-2023 to 31-Mar-2024

Particulars	Amount	Amount	Particulars	Amount	Amount
Chalit Sochalay	3500.00		Material Purchase From Clening Expanses	324418.00	
Cycale Stand Fee	25236.00		Materila Purchase Jalpraday	1251039.00	
Dukan Kiraya Sanhaal	126400.00		Mining Expnese	30585.00	
E Tendar	64810.00		Mobile Toilet	11217.00	
Fire Brigade Fees	1000.00		Monkey Catcher	81656.00	
Hockers Zone	44605.00		Muncipal Required Material Purchase	1450.00	
Hsdp Income	45000.00		Nal Fitting Expenses	96106.00	
Karmkar Shulk	117600.00		Painting & Slogan	96318.00	
Nal Change Sulk	1501.00		Painting & Slogan Painting	44740.00	
Nal Connection Namakan Sulk	5254.00		Petrol & Disel Purchase Expenses	370291.00	
Nal Connection Sulk	13261.00		Recovery Utility Camp	358184.00	
N.O.C. Fees	50.00		Royatlty	190496.00	
Penalty Fees	2150.00		Safai Shakha Material Purchase	120788.00	
Prayaveshan Shulk	235320.00		Swacg Bharat Mishion Expenses	256066.00	
Rti	190.00		Tankar Rent Paid	47500.00	
Samgra Id	50.00		Tds	487711.00	
Tendar From Sulk	36250.00		Water Chages Payment	18880.00	
Trade Licence	2430.00	4957531.00	Water Supply Payment	22430.00	
			Welding	43940.00	
180 (Other Income)			Wooden Purchase	17100.00	17596837.00
Adavanced Salary	24600.00				
Advance Deposite	250.00		**250 (Programme Expenses)**		
Bank Interest Receved	486688.00		Electoion Program Expenses	28896.00	
Bonus For Salary	37000.00		Plantation	14480.00	
District Trager	7536.00		Program Expenses	1569442.00	1612818.00
Other Income	16282.00				
Refund	64897.00	637253.00	**260 (Reveneu Grant, Contribution & Subsidiries)**		
Current Liabilities			kanya Vivah yojna	402743.00	
Securty Deposite		29265.00	Sochalay Nirman	18948.00	421691.00
Totaling Mistake		9097.72	**271 (Miscallneous Expenses)**		
			Bank Charges	14848.00	
FDR		5255054.00	Misc Exps	24273.00	39121.00
			Totaling Mistake		573668.00
			Current Liabilities		
			Security Deposite	15500.00	15500.00
			Current Assets		
			Cash in Hand		333666.00
			Bank Account		
			1_SBI 53011821217	15001727.23	
			2_CBI 3173535120	323517.01	
			3_UCO 05060100003849	1012561.63	
			4_Canara Bank_5201101001313	12077147.00	
			5_Kotak Mahindra_6113691708	349538.91	
			6_Indusind Bank_100076331027	67442.01	
			7_Kotak Bank 2012-T	571336.00	29403269.79
Total		82601492.79	Total		82601492.79

Date :
Place: Jabalpur

मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

लेखापाल
Account Officer
नगर परिषद बरेला
जिला-जबलपुर (म.प्र.)

For M A & Company
Chartered Accountants

CA Manoj Khaira
Partner, Mem No. 405824
UDIN

M A & COMPANY
JABALPUR
Chartered Accountants

Nagar Parishad Barela, Jabalpur
Bank Reconciliation Statement
state bank of india 53011821217
As on 31.03.2024

0.00

Ledger Closing Balance 14970507.23

Add **Cheque . Payment issued but not present for payment in bank**

Date	Particulars	Amount	
26-Apr-2023	Totaling mistake	92684.00	
28-Jun-2023	Totaling mistake	500.00	
17-Jul-2023	Totaling mistake	1.00	
27-Oct-2023	Totaling mistake	400.00	
6-Nov-2023	Totaling mistake	180.00	
			93765.00
			15064272.23

Less: **Amout received in Cash Book But not entered in Bank**

Date	Particulars	Amount	
5-Oct-2023	Totaling mistake	42531.00	
14-Dec-2023	Totaling mistake	1.00	
1-Feb-2023	Totaling mistake	20000.00	
14-Feb-2023	Totaling mistake	9.00	
14-Mar-2023	Totaling mistake	4.00	
			62545.00
			15001727.23

Less **Payment made by banck but not entered in cash book**

Date	Particulars	Amount	
			15001727.23

Add **RTGS Return / Amount Received in Bank**

Date	Particulars	Amount	
			15001727.23

0.00

Closing Balance As Per Bank Statement 15001727.23

MA & COMPANY JABALPUR Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

Nagar Parishad Barela, Jabalpur
Bank Reconciliation Statement
central bank of india 3173535120
As on 31.03.2024

Ledger Closing Balance 345176.01

Add Cheque . Payment issued but not present for payment in bank

Date	Particulars	Amount	
12-May-2023	Totaling mistake	28300.00	
23-Aug-2023	Totaling mistake	60.00	
30-Aug-2023	Totaling mistake	8970.00	
			37330.00
			382506.01

Less: Amout received in Cash Book But not entered in Bank

Date	Particulars	Amount	
15-May-2023	Totaling mistake	50000.00	
23-May-2023	Totaling mistake	13.00	
1-Sep-2023	Totaling mistake	8970.00	
26-Sep-2023	Totaling mistake	6.00	
			58989.00
			323517.01

Less Payment made by banck but not entered in cash book

Date	Particulars	Amount

323517.01

Add RTGS Return / Amount Received in Bank

Date	Particulars	Amount

323517.01

Closing Balance As Per Bank Statement 323517.01

मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

M A & COMPANY
JABALPUR
Chartered Accountants

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

Name of ULB Nagar Palika Parishad Barela, Jabalpur

Name of Auditor M A & Company, Chartered Accountants, Jabalpur

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	2741653	1358410	-50%	During the financial year Nagar Palika Parishad have earned less revenue as compare to previous year due to bad performance of Revenue Section of Nagar Palika.	Performance must be improved
(ii)	समेकित कर	1002291	483049	-52%		
(iii)	नगरीय विकास उपकर	37234	31979	-14%		
(iv)	शिक्षा उपकर	28614	86384	202%		
(v)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	594502	913524	54%		
	कुल योग	**4404294**	**2873346**	-35%		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	596090	239516	-60%		
(ii)	जल उपभोक्ता प्रभार	1695573	2689235	59%		
(iii)	अन्य कर / शुल्क	1284314	5387471	319%		
	कुल योग	**3575977**	**8316222**	**133%**		
	महा योग	**7980271**	**11189568**			
2	Audit of Expenditure	we have verified the expenditures with relevant vouchers & bills on test basis.			Posting of expenses from cheque book to cashbook has not been done on daily basis. We observed that head wise posting done on monthly basis rather daily basis.	
3	Audit of Book Keeping				We observed that only main cashier cash book was mainatined and other books like Income register, Expense register, staff advance register has been carried from last many years and condition of said books are very critical.	We suggest that in every year new cash book and other registers should be maintained.
4	Audit of FDR	We have not verified the all FDR physically with Investment register.			We found that Investment register has not been maintained properly. Interest on FDR accrued and received were not taken in cash book.	Interest accrued and received on FDR must be taken in cash book as income.

मुख्य नगर पालिका अधिकारी
नगर परिषद बरेला

M A & Company JABALPUR Chartered Accountants

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

Name of ULB Nagar Palika Parishad Barela, Jabalpur

Name of Auditor M A & Company, Chartered Accountants, Jabalpur

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
5	**Audit of Tenders/Bids**	Tender / Bids	We have observed that Nagar Palika Parishad was followed all the term and condition as prescribed.	
6	**Audit of Grants & Loans**	Grant Register is maintained but not updated loan register was not maintained	Grant register was maintained but not updated. Loan register was not maintained.	
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Grant Register was not updated and maintained hence we could not comaint on it.	We have observed that Grant was not maintained due to lack of information of head of grant head. Due to non available of Grant Sanction letter we unable to comment on utilation of fund.	We Suggest that Municipal Corporation must know the head of grant so the utilization grant can be made properly.
8	**Any Other** **a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.**	389.88%	There was no information available for revenue and capital grant hence we can not comment on it.	
	b) Percentage of Capital Expenditure with respect to Total Expenditure	27.75%	There was no information available for revenue and capital grant hence we can not comment on it.	
9	**Whether all the temporary advances have been fully recovered or not.**		All the temporary advances are fully recovered / adjusted in respective files but not entered in cash book.	
10	**whether the bank reconcilation statement have been regurely prepared.**		Bank reconciliation statements were not prepared on regular basis.	

For M A & Company
Chartered Accountants

CA Manoj Khaira
Partner, Mem No. 405824
FRN: 013338C

Date: 30.12.2024
Place: Jabalpur

मुख्य नगर पालिका अधिकारी CMO
नगर परिषद बरेला

लेखापाल
Account Officer
नगर परिषद बरेला
जिला–जबलपुर (म.प्र.)