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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA BETUL

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA BETUL ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical

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requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
b) Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.

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c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
Our opinion is not modified in respect of these matters.

7. **We further report that**

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.

c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.

d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

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

g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

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Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR PALIKA BETUL
Name of Auditor: **ADC & Company, Chartered Accountants**

S. no.	Parameters	Description	Observation in brief	Suggestions
1	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Written directives & guidelines for expenditure under scheme were not available to verify the financial propriety of funds.
2	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
3	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2	NA.

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			of audit report attached	
4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
5	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should also be kept in hard copy format duly signed by the chief officer of the ULB.
6	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
7	a. Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax). 30,42,99,265 / 23,09,55,330 131.58%			
	b. Percentage of Capital expenditure wrt Total expenditure. 19,95,47,148 / 55,07,73,668 36.23%			
8	Whether all the temporary advances have been		Cases of outstanding advances have been outlined in	ULB should impose strict action to collect such amount or

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	fully recovered or not.		point no. 3 (3) of report attached.	make necessary adjustment after prior approval of relevant authority.
9	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

Date: 13/09/2024
UDIN: 24428346BKINOE9255

For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
(Partner)
MRN – 428346

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Annexure 'I'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the NAGAR PALIKA BETUL ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PALIKA BETUL("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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

4. Meaning of Internal Financial Controls Over financial Reporting.	
A ULB's internal financial 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 ULB's internal financial control over financial reporting includes those policies and procedures that:	
a.	pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
b.	provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted

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c.	accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
d.	Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:
-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment -The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. -The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances. -The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

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

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In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
Partner
MRN – 428346

Date: 13/09/2024

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Annexure '2'

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

1. **Audit of Revenue**

1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification. ULB earns revenue through own sources such as taxes, fee, user charges, rentals, interests etc. and through grants and assigned revenues such as octroi compensation, samekit anudan & stamp duty compensation. The own source revenue collected from public were first recorded in cashier cashbook, then posted to accountants cashbook.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were not made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. The online recovery of revenue were directly deposited to bank accounts. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

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5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.
During our verification of revenue registers we observed some discrepancies such as In case of water charges register only recovery amount is recorded & the due amount and outstanding balances were not recorded.
For water charges register and shop rent register, these were not duly authorized by revenue officer or chief officer of the ULB.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis for some FDR's. The same is recorded at the time of FDR maturity or renewable as the case maybe.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification. The expenditure

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for any scheme related fund were recorded in the cashbook and which in turns taken in financial statement of the ULB.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
Issues relating to monthly balance of the cashbook were not found on test check verification of the same.

4) 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 the CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded

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by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO.
No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise/ project wise Utilization Certificate (UCS) were provided to us by the ULB.

However, we are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
Advances given to employees and other parties are standing in books of accounts of the ULB. The details of such advances are provided at sub point 3 of point 3.

3. **Audit of Book Keeping**

1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained or otherwise provided to us for verification the Fixed Asset Registers containing asset wise entries, register of Security Deposit as received from contractors, register of advances to employees and others as prescribed under MP MAM.

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2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.

The stock register as maintained by the ULB were provided for verification. The stock entries were made upon disbursal of stock items to the concerned departments. However, the closing balance of stock at year end was not mentioned in the stock register hence same could not be commented upon.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

Employee's wise deduction and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. The advances given during the year are as follows:

Date	Name of Person	Amount
08/06/2023	Bhagwandas maski	5,000.00
14/07/2023	Brajgopal Parte	5,000.00
26/10/2023	Santosh Dhaneliya	50,000.00
29/10/2023	Brajgopal Parte	35,000.00
29/11/2023	Bhagwandas maski	5,000.00
08/12/2023	Other	1,00,000.00

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is prepared by the ULB and attached with this report along with the financial statements.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers in soft copy excel format were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register are produced below at the point 6(1) of this report.

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6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment. The consolidated financial statements were prepared by the ULB capturing all the transactions including that of scheme/grant funds.

4. **Audit of FDR**

1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	CURRENT VALUE	ROI
1	SBI	27619	61,16,219.00	6.8%
2	SBI	42620	3,53,597.00	6.5%
3	SBI	73499	94,00,154.00	6.8%
4	SBI	76164	2,98,63,881.00	4.5%
5	SBI	92008	47,436.00	6.8%

Renewal details of FDR were not made available to us.
There is difference in value of FDR with SBI 76164, with the financial statement.
The FDR no. 92008 & 42620 were erroneously left to be created in previous years, hence the same were taken in books in current year.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Physical copy as maintained by the ULB were furnished for verification. However the register of FDR was not produced before us. ULB maintains such records in soft copy format in MS-Excel sheet.

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3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids. In some tender files KYC documents of bidders were not found and in some files newspaper publication copy was not found.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

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5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. **Audit of Grants and Loans**

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per grant records are as follows:

S.No.	Grants	Opening Bal	Received	Utilized	Closing Bal
1	Grant - Fire Station	13,92,000.00	-	-	13,92,000.00
2	CTPT	54,84,000.00	-	-	54,84,000.00
3	Grant - Bus stand	90,00,000.00	-	-	90,00,000.00
4	Grant - Divider Road	1,10,00,000.00			1,10,00,000.00
5	Grant - Road Development	1,85,74,257.00	1,64,25,703.00	2,58,01,567.00	91,98,393.00
6	State Finance Commission	86,92,006.00	4,82,85,000.00	2,68,03,710.00	3,01,73,296.00
7	Grant Mulbhoot	52,36,025.00	2,41,55,431.00	1,91,39,892.00	1,02,51,564.00
8	15th Finance Commission	2,20,15,652.00	2,13,09,673.00	2,20,15,652.00	2,13,09,673.00
9	15th Finance Commission (Prathamik)	-	1,42,06,449.00	1,42,06,449.00	-
10	SDRF	51,80,000.00	-	-	51,80,000.00
11	Vidhayak Nidhi	1,25,84,097.00	-	-	1,25,84,097.00
12	Amrut	2,31,00,000.00	-	-	2,31,00,000.00
13	Other Grant	11,49,912.00			11,49,912.00
14	BRGF	79,84,556.00			79,84,556.00
15	Vikas Shulk	2,35,21,857.00		1,64,83,991.00	70,37,866.00
16	Kaykalp yojna	1,85,00,000.00	-	-	1,85,00,000.00

There are some differences between grant register and accounting records, primarily due to opening balances.

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2) He is responsible for audit of grants received from State Government and its utilization.
Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and other Banking institution. The loan from HUDCO was repaid during the year but there was no repayment of loan from banking institution. Hence same cannot be verified. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan from HUDCO were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Q-1	1,92,715.00	3,27,500.00	**5,20,215.00**
Q-2	1,84,856.00	3,27,500.00	**5,12,356.00**
Q-3	1,74,694.00	3,27,500.00	**5,02,194.00**
Q-4	1,67,089.00	3,27,500.00	**4,94,589.00**

Above loan was utilised for CM adhosanrachna scheme.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

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Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of NAGAR PALIKA BETUL as of 31 March 2024 a sum of Rs 281.82 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

(Amount in Lakhs)

Non Recovery of dues

Sl. No.	Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
1	Sampatti Kar	136.22	120.43	15.79	195.25	175.50	19.75	295.93	35.54
2	Samekit Kar	40.66	23.30	17.37	42.94	15.63	27.31	38.93	44.67
3	Nagar Vikas Upkar	27.83	19.55	8.29	56.15	40.20	15.95	59.74	24.24
4	Siksha Upkar	28.46	17.99	10.47	45.37	29.40	15.97	47.39	26.44
5	Shop Rent	28.71	22.02	6.68	42.98	30.70	12.29	52.72	18.97
6	Water Tax	86.11	37.46	48.65	161.55	78.24	83.31	115.70	131.96
	Total	**347.99**	**240.74**	**107.25**	**544.25**	**369.67**	**174.58**	**610.41**	**281.82**
	Total Un-Recovered amount								**281.82**

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB.

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For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
Partner
MRN – 428346

Date: 13/09/2024

Name of ULB Nagar Palika Betul
Name of Auditor ADC & Company

Annexure C
Amt in Rs. In lakhs

S.no.	Parameters	Description		% of growth	Observation in brief					Suggestions
	Audit of Revenue	Receipt in (Rs.)								
	Rajaswa Kar wasooli	2022-23	2023-24							
1	Sampatti Kar	183.87	295.93	60.94	Collection % w.r.t. total dues is	89.28%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
2	Samekit Kar	26.48	38.93	47.00	Collection % w.r.t. total dues is	46.57%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
3	Nagar Vikas Upkar	42.91	59.74	39.24	Collection % w.r.t. total dues is	71.14%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
4	Siksha Upkar	37.66	47.39	25.82	Collection % w.r.t. total dues is	64.19%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
	Total	290.93	442.00							
	Gair-Rajaswa wasooli									
5	Shop Rent	24.16	52.72	118.25	Collection % w.r.t. total dues is	73.54%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	135.08	115.70	-14.35	Collection % w.r.t. total dues is	46.72%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	159.23	168.42							
	Grand Total	450.16	610.41							

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Palika.

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Annexure D

Revised abstract sheet for reporting on audit paras

2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Narmadapuram	Betul	Betul	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
3,39,71,061.00	65,500.00	3,10,72,777.00	1,55,57,537.00	13,75,83,322.00	18,13,55,760.00	1,27,05,133.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	3,55,16,122.00	4,82,85,000.00	11,95,72,505.00	61,56,84,717.00

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
15,55,49,329.00	80,89,649.00	12,60,01,354.00	7,33,452.00	1,39,25,481.00	13,10,000.00	19,95,47,148.00	50,51,56,41[illegible].00

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Auditor ADC & Company
FRN: 024465C
MRN: 428346

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA BETUL

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA BETUL ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical

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requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
b) Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.

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c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

Our opinion is not modified in respect of these matters.

7. **We further report that**

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.

c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.

d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

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

g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

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Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR PALIKA BETUL
Name of Auditor: ADC & Company, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
1	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Written directives & guidelines for expenditure under scheme were not available to verify the financial propriety of funds.
2	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
3	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2	NA.

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			of audit report attached	
4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
5	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should also be kept in hard copy format duly signed by the chief officer of the ULB.
6	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
7	a. Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax). 30,42,99,265 / 23,09,55,330 131.58%			
	b. Percentage of Capital expenditure wrt Total expenditure. 19,95,47,148 / 55,07,73,668 36.23%			
8	Whether all the temporary advances have been		Cases of outstanding advances have been outlined in	ULB should impose strict action to collect such amount or

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	fully recovered or not.		point no. 3 (3) of report attached.	make necessary adjustment after prior approval of relevant authority.
9	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

Date: 13/09/2024
UDIN: 24428346BKINOE9255

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For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
(Partner)
MRN – 428346

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Annexure 'I'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the NAGAR PALIKA BETUL ("the ULB")
We have audited the internal financial controls over financial reporting of NAGAR PALIKA BETUL("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls
The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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

4. Meaning of Internal Financial Controls Over financial Reporting.	
A ULB's internal financial 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 ULB's internal financial control over financial reporting includes those policies and procedures that:	
a.	pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
b.	provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted

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c.	accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
d.	Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:
-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment -The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. -The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances. -The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

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

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In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For ADC & Company
Chartered Accountants

Date: 13/09/2024

ADC & COMPANY
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BHOPAL
Chartered Accountants

CA Rakshit Deshmukh
Partner
MRN – 428346

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Annexure '2'

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

1. **Audit of Revenue**

1) The auditor is responsible for audit of revenue from various sources.
We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification. ULB earns revenue through own sources such as taxes, fee, user charges, rentals, interests etc. and through grants and assigned revenues such as octroi compensation, samekit anudan & stamp duty compensation. The own source revenue collected from public were first recorded in cashier cashbook, then posted to accountants cashbook.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were not made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. The online recovery of revenue were directly deposited to bank accounts. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

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5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.
During our verification of revenue registers we observed some discrepancies such as In case of water charges register only recovery amount is recorded & the due amount and outstanding balances were not recorded.
For water charges register and shop rent register, these were not duly authorized by revenue officer or chief officer of the ULB.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis for some FDR's. The same is recorded at the time of FDR maturity or renewable as the case maybe.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. **Audit of Expenditure:**

1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification. The expenditure

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for any scheme related fund were recorded in the cashbook and which in turns taken in financial statement of the ULB.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
Issues relating to monthly balance of the cashbook were not found on test check verification of the same.

4) 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 the CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded

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by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO.
No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise/ project wise Utilization Certificate (UCS) were provided to us by the ULB.

However, we are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
Advances given to employees and other parties are standing in books of accounts of the ULB. The details of such advances are provided at sub point 3 of point 3.

3. <u>Audit of Book Keeping</u>

1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained or otherwise provided to us for verification the Fixed Asset Registers containing asset wise entries, register of Security Deposit as received from contractors, register of advances to employees and others as prescribed under MP MAM.

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2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.

   The stock register as maintained by the ULB were provided for verification. The stock entries were made upon disbursal of stock items to the concerned departments. However, the closing balance of stock at year end was not mentioned in the stock register hence same could not be commented upon.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

   Employee's wise deduction and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. The advances given during the year are as follows:

Date	Name of Person	Amount
08/06/2023	Bhagwandas maski	5,000.00
14/07/2023	Brajgopal Parte	5,000.00
26/10/2023	Santosh Dhaneliya	50,000.00
29/10/2023	Brajgopal Parte	35,000.00
29/11/2023	Bhagwandas maski	5,000.00
08/12/2023	Other	1,00,000.00

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

   Bank Reconciliation is prepared by the ULB and attached with this report along with the financial statements.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

   Grant registers in soft copy excel format were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register are produced below at the point 6(1) of this report.

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6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment. The consolidated financial statements were prepared by the ULB capturing all the transactions including that of scheme/grant funds.

4. **Audit of FDR**

1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	CURRENT VALUE	ROI
1	SBI	27619	61,16,219.00	6.8%
2	SBI	42620	3,53,597.00	6.5%
3	SBI	73499	94,00,154.00	6.8%
4	SBI	76164	2,98,63,881.00	4.5%
5	SBI	92008	47,436.00	6.8%

Renewal details of FDR were not made available to us.
There is difference in value of FDR with SBI 76164, with the financial statement.
The FDR no. 92008 & 42620 were erroneously left to be created in previous years, hence the same were taken in books in current year.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Physical copy as maintained by the ULB were furnished for verification. However the register of FDR was not produced before us. ULB maintains such records in soft copy format in MS-Excel sheet.

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3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids. In some tender files KYC documents of bidders were not found and in some files newspaper publication copy was not found.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

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5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. **Audit of Grants and Loans**

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per grant records are as follows:

S.No.	Grants	Opening Bal	Received	Utilized	Closing Bal
1	Grant - Fire Station	13,92,000.00	-	-	13,92,000.00
2	CTPT	54,84,000.00	-	-	54,84,000.00
3	Grant -Bus stand	90,00,000.00	-	-	90,00,000.00
4	Grant - Divider Road	1,10,00,000.00			1,10,00,000.00
5	Grant - Road Development	1,85,74,257.00	1,64,25,703.00	2,58,01,567.00	91,98,393.00
6	State Finance Commission	86,92,006.00	4,82,85,000.00	2,68,03,710.00	3,01,73,296.00
7	Grant Mulbhoot	52,36,025.00	2,41,55,431.00	1,91,39,892.00	1,02,51,564.00
8	15th Finance Commission	2,20,15,652.00	2,13,09,673.00	2,20,15,652.00	2,13,09,673.00
9	15th Finance Commission (Prathamik)	-	1,42,06,449.00	1,42,06,449.00	-
10	SDRF	51,80,000.00	-	-	51,80,000.00
11	Vidhayak Nidhi	1,25,84,097.00	-	-	1,25,84,097.00
12	Amrut	2,31,00,000.00	-	-	2,31,00,000.00
13	Other Grant	11,49,912.00			11,49,912.00
14	BRGF	79,84,556.00			79,84,556.00
15	Vikas Shulk	2,35,21,857.00		1,64,83,991.00	70,37,866.00
16	Kaykalp yojna	1,85,00,000.00	-	-	1,85,00,000.00

There are some differences between grant register and accounting records, primarily due to opening balances.

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2) He is responsible for audit of grants received from State Government and its utilization.
Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and other Banking institution. The loan from HUDCO was repaid during the year but there was no repayment of loan from banking institution. Hence same cannot be verified. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan from HUDCO were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Q-1	1,92,715.00	3,27,500.00	**5,20,215.00**
Q-2	1,84,856.00	3,27,500.00	**5,12,356.00**
Q-3	1,74,694.00	3,27,500.00	**5,02,194.00**
Q-4	1,67,089.00	3,27,500.00	**4,94,589.00**

Above loan was utilised for CM adhosanrachna scheme.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

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Non recovery of taxes

Urban Locai Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of NAGAR PALIKA BETUL as of 31 March 2024 a sum of Rs 281.82 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues *(Amount in Lakhs)*

Sl. No.	Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
1	Sampatti Kar	136.22	120.43	15.79	195.25	175.50	19.75	295.93	35.54
2	Samekit Kar	40.66	23.30	17.37	42.94	15.63	27.31	38.93	44.67
3	Nagar Vikas Upkar	27.83	19.55	8.29	56.15	40.20	15.95	59.74	24.24
4	Siksha Upkar	28.46	17.99	10.47	45.37	29.40	15.97	47.39	26.44
5	Shop Rent	28.71	22.02	6.68	42.98	30.70	12.29	52.72	18.97
6	Water Tax	86.11	37.46	48.65	161.55	78.24	83.31	115.70	131.96
	Total	**347.99**	**240.74**	**107.25**	**544.25**	**369.67**	**174.58**	**610.41**	**281.82**
	Total Un-Recovered amount								**281.82**

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB.

For ADC & Company

Chartered Accountants

ADC & COMPANY FRN: 024465C BHOPAL Chartered Accountants

Date: 13/09/2024

CA Rakshit Deshmukh
Partner
MRN – 428346

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Name of ULB — Nagar Palika Betul
Name of Auditor — ADC & Company

Annexure C

Amt in Rs In lakhs

S.no.	Parameters	Description		% of growth	Observation in brief					Suggestions
	Audit of Revenue	Receipt in (Rs.)								
	Rajaswa Kar wasooli	2022-23	2023-24							
1	Sampatti Kar	183.87	295.93	60.94	Collection % w.r.t. total dues is	89.28%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
2	Samekit Kar	26.48	38.93	47.00	Collection % w.r.t. total dues is	46.57%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
3	Nagar Vikas Upkar	42.91	59.74	39.24	Collection % w.r.t. total dues is	71.14%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	37.66	47.39	25.82	Collection % w.r.t. total dues is	64.19%	which is	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
	Total	**290.93**	**442.00**							
	Gair-Rajaswa wasooli									
5	Shop Rent	24.16	52.72	118.25	Collection % w.r.t. total dues is	73.54%	which is	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections
6	Water Tax	135.08	115.70	-14.35	Collection % w.r.t. total dues is	46.72%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	**159.23**	**168.42**							
	Grand Total	**450.16**	**610.41**							

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Palika.

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Annexure D

Revised abstract sheet for reporting on audit paras

2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Narmadapuram	Betul	Betul	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
3,39,71,061.00	65,500.00	3,10,72,777.00	1,55,57,537.00	13,75,83,322.00	18,13,55,760.00	1,27,05,133.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	3,55,16,122.00	4,82,85,000.00	11,95,72,505.00	61,56,84,717.00

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
15,55,49,329.00	80,89,649.00	12,60,01,354.00	7,33,452.00	1,39,25,481.00	13,10,000.00	19,95,47,148.00	50,51,56,413.00

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Auditor ADC & Company
FRN: 024465C
MRN: 428346

A.D.C. & COMPANY * Chartered Accountants * FRN: 024465C BHOPAL

FINANCIAL STATEMENTS

URBAN LOCAL BODY

MADHYA PRADESH

FOR THE FINANCIAL YEAR 2023-24

NAGAR PALIKA PARISHAD BETUL

FINANCIAL STATEMENTS:

BALANCE SHEET

INCOME & EXPENDITURE STATEMENT

BANK RECONCILIATION STATEMENT

RECEIPT & PAYMENT STATEMENT

CASH FLOW STATEMENT

NOTES TO ACCOUNTS

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NAGAR PALIKA PARISHAD BETUL
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	INCOME			
	Tax Revenue	IE - 1	34,036,561.00	37,105,533.00
	Assigned Revenues And Compensation	IE - 2	137,583,322.00	132,769,456.00
	Rental Income From Municipal Properties	IE - 3	15,557,537.00	13,534,435.00
	Fees And User Charges	IE - 4	31,072,776.70	40,489,749.50
	Sales And Hire Charges	IE - 5	1,856,305.00	1,451,980.00
	Revenue Grants, Contibution And Subsidies	IE - 6	181,355,759.78	226,363,402.54
	Income From Investments	IE - 7	969,357.00	1,090,774.00
	Interest Earned	IE - 8	9,390,153.00	11,255,438.90
	Other Income	IE - 9	489,318.00	116,781.50
	TOTAL - INCOME		**412,311,089.48**	**464,177,550.44**
B	EXPENDITURE			
	Establishment Expenses	IE - 10	155,549,329.00	152,499,295.39
	Administrative Expenses	IE - 11	8,089,649.00	7,617,398.00
	Operations And Maintainance	IE - 12	126,001,354.00	118,812,859.00
	Interest And Finance Charges	IE - 13	733,452.53	857,605.21
	Programme Expenses	IE - 14	5,611,590.00	4,010,671.00
	Revenue Grants, Contribution And Subsidies	IE - 15	46,927,255.00	79,074,333.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	8,313,891.00	18,452,188.00
	Depreciation		55,309,460.78	60,815,209.86
	TOTAL - EXPENDITURE		**406,535,981.31**	**442,139,559.46**
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		**5,775,108.17**	**22,037,990.98**
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		**5,775,108.17**	**22,037,990.98**
	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		**5,775,108.17**	**22,037,990.98**

NAGAR PALIKA PARISHAD BETUL
Chief Municipal Officer

ADC & COMPANY
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CA Rakshit Deshmukh
MRN 428346
UDIN - 24428346BKINOE9215

Accounts Officer

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Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	**Property Tax**		23,818,565.00	25,073,825.00
1100101	Property Tax	19,524,705.00		
1100135	Samekit kar	4,293,860.00		
1100200	**Water Tax (Incl. Fees & Charge)**		-	-
1100200	Water Tax (Incl. Fees & Charge)	-		
1100300	**Sewerage Tax**			-
1100400	**Conservancy Tax**			2,716,820.00
1100500	**Lighting Tax**			
1100600	**Education Tax**		4,537,308.00	4,428,900.00
1100601	Education Cess	4,537,308.00		
1100700	**Vehicle Tax**		-	
1100800	**Tax On Animals**			
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		-	-
1101101	Land Hoardings	-		
1101109	On Others	-		
1101300	**Export Tax**			-
1105100	**Octroi & Toll**			
1108000	**Other Taxes (City Development Tax)**	5,615,188.00	5,615,188.00	4,885,988.00
1109000	**Tax Recovery**		65,500.00	0.00
1109011	Other Taxes	65,500.00		
	Total Refund and remission of tax revenues.		34,036,561.00	37,105,533.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		13,153,196.00	10,026,720.00
1201011	Stamp Duty on Transfer of Properties	13,153,196.00		
1202000	**Compensation in lieu of Taxes & Duties**		121,191,126.00	119,503,736.00
1202001	Compensation in lieu of Octroi	121,191,126.00		
1202021	Compensation in lieu of Pilgrim tax	-		
1202021	Compensation in lieu of Passenger	-		
1203000	**Compensation in lieu of**		3,239,000.00	
1203001	Samekit Anudan	3,239,000.00		3,239,000.00
	Total assigned revenues & Compensation		137,583,322.00	132,769,456.00

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Schedule IE-[illegible]: Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			15,557,537.00	13,534,435.00
1301000	**Rent From Civic Amenities**	1,602,840.00		
1301001	Rent From Markets	4,298,461.00		
1301002	Rent From Shop	724,420.00		
1301011	Mutation fee	8,931,816.00		
1301007	Shop Premium			
				-
1303000	**Rent Guest Houses**	-		
1303001	Guest Houses			
			-	0.00
1304000	**Rent from Lease of Lands**			
1304001	Consolidated Rent from Lease of Lands	-		
			-	0.00
1308000	**Other Rents**			
1308002	Other	-		
				0.00
1309000	**Remission & Refund-Rent**			
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		15,557,537.00	13,534,435.00
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		15,557,537.00	13,534,435.00
	Total Rental Income From Municipal Properties		15,557,537.00	13,534,435.00

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	**Empanelment & Registration Charges**		**844,900.00**	**1,475,850.00**
1401008	Registration Fee-Animal	844,900.00		
1401100	**Licensing Fees**		**55,530.00**	**26,900.00**
1401101	License Fee-Trade	10,530.00		
1401126	Licensing fees-Others	3,000.00		
1401127	Sahukari License	42,000.00		
1401200	**Fees for Grant Of Permit**		**1,678,322.00**	**9,590,408.00**
1401201	Permission Fee-Building Plan	1,675,602.00		
1401207	Permission Fee- Others	2,720.00		
1401300	**Fees for Certificate or Extract**		**39,010.00**	**29,900.00**
1401309	Fee-Copy of Certificate/Extract	460.00		
1401311	Fee- Marriage Registration	38,550.00		
1401400	**Development Charges**		**3,460,259.00**	**6,314,714.00**
1401401	Development Charges	3,460,259.00		
1401500	**Regularisation Fees**		**-**	**2,858,134.00**
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		**1,494,706.00**	**1,578,753.00**
1402001	Penalty & Fine-Property Tax	667,282.00		
1402002	Penalty & Fine-Water Tax	524,516.00		
1402004	Penalty & Fine-Other	58,055.00		
1402005	Penalty & Fine-User Charges (swachta)	244,853.00		
1404000	**Others Fees**		**2,686,488.70**	**3,784,561.50**
1404001	Advertisement Fee	110,500.00		
1404013	Fee-Application	8,760.00		
1404014	Fee Miscillaneous	378,574.70		
1404017	Connection Charges-Water Supply	2,150,685.00		
1404022	From RTI	1,634.00		
1404025	Mini Train	22,235.00		
1404026	Tree Cutting Fees	14,100.00		

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			19,525,096.00	14,073,155.00
1405000	**User Charges**	1,569,435.00		
1405001	User Charges-Litter & Debris Collectior	774,103.00		
1405002	User Charges-Litter & Debris Collection P.Y	16,155,011.00		
1405008	User Charges-Water Supply	57,900.00		
1405030	User Charge-Others	968,647.00		
1405031	Swachhta Mission Sainitation Fees			
			562,230.00	507,050.00
1406000	**Entry Fees**	547,050.00		
1406001	Entry Fee-Swimming Pool	15,180.00		
1406009	Bedminton Coart Fee			
			13,766.00	250,324.00
1407000	**Consolidated Service Admin Charges**	13,766.00		
1407004	Service Charges		712,469.00	-
1408000	**Consolidated Others Charges**	712,469.00		
1408081	Other Charges/Fees			
	Sub-Total		31,072,776.70	40,489,749.50
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		31,072,776.70	40,489,749.50

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Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	**Sale of Products**			0.00
1501001	Sale of garbage, compost & other		-	
1501100	**Sale of Forms & Publications**		1,856,255.00	1,374,100.00
1501101	Sale of tenders papers	1,856,255.00		
1501200	**Sale of stores & scrap**		-	77,880.00
1501201	Obsolete Stores	-		
1503000	**Sale of others**	50.00	50.00	-
1504000	**Hire Charges for Vehicles**		-	0.00
1504100	**Hire Charges for Equipments**			-
	Total Income from sale & hire charges		1,856,305.00	1,451,980.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	**Revenue Grants**			226,363,402.54
1601011	Central Government	66,818,654.00		
1601001	State Government	58,903,645.00		
1601091	Revenue Grant- Dep.	55,309,460.78	181,031,759.78	
1602000	**Re- imbursement of expenses**			-
1602001	State Government	324,000.00	324,000.00	
1603000	**Contribution towards Scheme**			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		181,355,759.78	226,363,402.54

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	**Interest on Investments & Accured Interest**		969,357.00	1,090,774.00
1701001	Fixed Deposit	969,357.00		
1702000	**Dividend**			-
1703000	**Income from projects taken up on commercial basis**			-
1704000	**Profit in sale of Investments**			-
1708000	**Others**			-
1708001	Gain from Exchange Fluctuations	-		
	Total Income from Investments-General Fund		969,357.00	1,090,774.00

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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			9,390,153.00	11,255,438.90
1711000	**Interest from Bank Account**			
1711001	Consolidated Interest from Bank Accounts	9,390,153.00	-	
1712000	**Interest on Loans and advances to employees**			
1713000	**Interest on Loans to others**			-
1718000	**Other Interest**			0.00
1718001	Interest from other Receivables	-		
	Total Interest Earned		9,390,153.00	11,255,438.90

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	**Consolidated Deposits Forfeited**			-
1801100	**Consolidated Lapsed Deposits**		-	-
1802000	**Insurance Claim Recovery**		-	-
1803000	**Profit On Disposal of Fixed Assest**		-	-
1804000	**Recovery from Employees**			-
1805000	**Unclaimed Refund / Liabilities**		-	-
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		-	-
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		489,318.00	
1808090	Miscellaneous Income	489,318.00		
1850000	**Unclaimed Refund payable/liabilities written back**		-	116,781.50
1853000	Maaf Rasav ki Vasuli	-		
1854000	Other Income	-		
	Total Other Income		489,318.00	116,781.50

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Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		**120,500,371.00**	**140,004,284.39**
2101011	Salaries & Allowances	82,992,706.00		
2101021	Wages	37,507,665.00		
2102000	**Benefits and Allowances**		**5,921,328.00**	**4,221,976.00**
2102002	Remuneration & Fee-Councillor	1,526,710.00		
2102004	Arrears	3,218,799.00		
2102012	Professiobal tax of employee	241,421.00		
2102021	Leave Travel Concession	18,825.00		
2102041	Uniform Allowance	915,573.00		
2103000	**Pension**		**13,083,694.00**	**5,669,320.00**
2103001	Pension/family pension contribution	13,083,694.00		
2104000	**Other Terminal & Retirement Benefits**		**16,043,936.00**	**2,603,715.00**
2104001	Death Cum Retirement Benefit	1,449,675.00		
2104011	Leave Encashment	2,006,280.00		
2104012	GPF	5,785,366.00		
2104021	Employers Contribution to Provident Fund	6,630,118.00		
2104041	Deduction Against Loan of employee	172,497.00		
	Total Establishment Expenses		**155,549,329.00**	**152,499,295.39**

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Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**		-	
2201001	Rent expenses-Office building			
2201100	**Office Maintenance**		**39,630.00**	**14,063.00**
2201100	Consolidated Office Maintenance	39,630.00		
2201200	**Communication Expenses**		**72,376.00**	**116,356.00**
2201201	Telephone Expences	16,128.00		
2201211	Web, Internet	56,248.00		
2202000	**Books & Periodicals**		-	
2202001	Printing Expenses			
2202100	**Printing & Stationary**		**1,912,190.00**	**1,608,047.00**
2202101	Printing Expenses	618,885.00		
2202102	Stationery	436,215.00		
2202103	Computer stationary & Consumables	857,090.00		
2203000	**Travelling & Conveyance**		**243,500.00**	**512,728.00**
2203005	Travelling & Conveyance	243,500.00		
2204000	**Insurance**		**556,358.00**	**305,474.00**
2204003	Insurance-Other	556,358.00		
2205000	**Audit Fees**		**76,700.00**	**76,700.00**
2205003	Statutory Audit	76,700.00		
2205100	**Legal Expenses**		**316,000.00**	**113,000.00**
2205101	Legal Fee	316,000.00		
2205200	**Professional and other Fees**		**1,184,961.00**	**434,941.00**
2205221	Consultancy Fee & Charge	1,104,961.00		
2205222	Other Professional Fees	80,000.00		
2206000	**Advertisement and Publicity**		**2,631,682.00**	**1,665,058.00**
2206001	Advertisement expenses	2,242,584.00		
2206011	Publicity Expense	389,098.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		**1,056,252.00**	**2,771,031.00**
2208011	Painting Charges	439,697.00		
2208051	Miscellaneous expenses	616,555.00		
	Total Administrative Expenses		**8,089,649.00**	**7,617,398.00**

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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		43,036,117.00	41,782,230.00
2301001	Power & Fuel-Water Works	442,738.00		
2301002	Power & Fuel-Street Lighting	13,727,850.00		
2301004	Electricity Charges	23,491,980.00		
2301010	Bulk Purchase Power & Fuel	5,373,549.00		
2302000	**Bulk Purchases**		9,034,304.00	448,921.00
2302002	Bulk Purchase-Water Treatment Chemicals	1,210,787.00		
2302041	Bulk purchase-Electrical store	7,700,366.00		
2302020	Bulk Purchase-Sanitation/Conservancy Material	123,151.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		5,379,983.00	2,093,922.00
2304001	Hire Charges-Machinery	5,347,008.00		
2304003	Hire Charges-Others	32,975.00		
2304005	Hire Charges-Tent Kiraya	-		
2305000	**Repairs & Maintenance - Infrastructure Assets**		8,752,625.00	5,045,947.00
2305001	R & M-Concrete Road	392,636.00		
2305002	R & M-Metalled Road (Bitumen)	401,301.00		
2305003	R & M-Other road	4,767,845.00		
2305012	R & M-Open Drain	264,216.00		
2305025	R & M-Other Waterways	2,220,593.00		
2305034	R & M-Public Light Others	706,034.00		
2305100	**Repairs & Maintenance - Civic Amenities**		2,995,463.00	3,711,266.00
2305101	Parks, Nurseries & Gardens	1,044,204.00		
2305106	Painting work	1,759,932.00		
2305121	Public Toilets	191,327.00		
2305200	**Repairs & Maintenance - Building**		1,630,684.00	952,110.00
2305201	R & M-Building Office	176,392.00		
2305202	R & M-Building Community	229,260.00		
2305205	R & M-Building-Maternity and Child welfare centre	1,007,574.00		
2305290	Con. R&P Building	217,458.00		

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			1,192,279.00	1,326,968.00
2305300	Repairs & Maintenance - Vehicles			
2305390	R & M Vehicle	1,192,279.00		
			-	
2305400	R & M-Furniture			
230540	R & M Almirah			
2305500	Repairs & Maintenance - Office Equipments	35,800.00	35,800.00	
2305600	Repairs & Maintenance - Electrical Appliances	11,978.00	11,978.00	451,781.00
2305700	Repairs & Maintenance - Plant & Machinery		-	
2305900	Repairs & Maintenance - Others		946,938.00	1,265,171.00
2308000	Other Operating & Maintenance Expenses		52,985,183.00	61,734,543.00
2308001	O & M-Water Purification Charges	6,257,231.00		
2308003	O & M-Garbage & Clearance Expenses	33,431,771.00		
2308004	O & M-Cleaning by Private Agencies (Outsourced)	9,470,477.00		
2308000	Other Repair & Maintenance	3,825,704.00		
	Total Operations & Maintenance		126,001,354.00	118,812,859.00

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NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
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**		719,354.00	851,202.00
2405002	Loan from HUDCO	719,354.00		
2405001	**Interest on Employee Retirement Benefits**			-
2406000	**Other Interest**			-
2407000	**Bank Charges**		14,098.53	6,403.21
2407001	Bank Charges	14,098.53		
2408000	**Other Finance Charges**			
	Total Interest & Finance Charges		733,452.53	857,605.21

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NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			1,120,497.00	
2501000	**Election Expenses**	1,120,497.00		
2501002	Election Expenses			
			4,491,093.00	3,806,226.00
2502000	**Own Programs**	4,491,093.00		
2502001	Consolidated Own Programs			
			-	204,445.00
2503000	**Share in Programs of others**			
	Total Programme Expenses		5,611,590.00	4,010,671.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	**Grants [specify details]**		46,927,255.00	79,074,333.00
2601056001	Employment through skilled training & Placement (EST&P)	4,962,999.00		
2601056002	Social Mobilization and Institutional Dev.(SMID)	1,274,000.00		
2601056004	Capacitiy Building & Training (CB&T)	2,229,158.00		
2601056008	Administrative office expense and MIS(A&OE)	33,956.00		
2601062	Revenue Subsidies Given - PMAY - BLC	37,330,000.00		
2601063	PMS Swanidhi Yojna	497,142.00		
2601087	Sambal Yojna	600,000.00		
2602000	**Contributions [specify details]**			
2603000	**Subsidies [specify details]**			-
	Total Revenue Grants, Contributions & Subsidies		46,927,255.00	79,074,333.00

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	**Provisions for doubtful receivables**		-
2702000	**Provision for other assets**		-
2704000	**Assets Written off**		-
2705000	**Miscellaneous Expenses Written Off**		-
	Total Provisions & Write off		-

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ADC & COMPANY
FRN-014465C
BHOPAL

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	-
2901000	Transfer to General Activity Fund	8,313,891.00	18,452,188.00
	Total Miscellaneous Expenses	8,313,891.00	18,452,188.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	**Prior Period-Other Income**			-
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)			-
2808000	**Prior Period-Other Expense**			
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense	-		
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			
	Total Prior Period Items (a-b)			

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NAGAR PALIKA PARISHAD BETUL
BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	151,602,726.51	151,752,873.34
	Earmarked Funds	B-2	89,314,422.83	81,000,531.83
	Reserves	B-3	1,236,428,550.48	1,175,636,479.26
	Total Reserves and Surplus		**1,477,345,699.82**	**1,408,389,884.43**
A-2	**Grants, Contributions for Specific Purpose**	B-4	**177,223,344.00**	**216,901,840.00**
A3	Loans			
	Secured Loans	B-5	-	
	Unsecured Loans	B-6	62,077,475.00	63,387,475.00
	Total Loans		62,077,475.00	63,387,475.00
	TOTAL SOURCES OF FUNDS (A1-A3)		**1,716,646,518.82**	**1,688,679,199.43**
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		677,560,958.43	599,599,726.43
	Less : Accumulated Depreciation		419,358,682.41	364,049,221.63
	Net Block		258,202,276.02	235,550,504.80
	Capital Work in Progress		1,127,908,157.38	1,006,322,241.38
	Total Fixed Assets		**1,386,110,433.40**	**1,241,872,746.18**
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	46,522,340.00	45,154,386.00
	Add :-Accrued Interest			
	Total Investment		**46,522,340.00**	**45,154,386.00**
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	29,562,502.00	32,856,993.00
	Gross Amount outstanding			
	Less: Accumulated Provision against bad and doubtful receivables			
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	368,645,958.36	482,198,834.19
	Loans , advances and deposits	B-18	1,200,668.00	1,000,668.00
	Total Current Assets		**399,409,128.36**	**516,056,495.19**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	111,763,806.94	102,430,886.94
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	3,631,576.00	11,973,541.00
	Provisions	B-10	-	-
	Total Current Liabilities		**115,395,382.94**	**114,404,427.94**
B5	**Net Current Assets (B3-B4)**		**284,013,745.42**	**401,652,067.25**
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		**1,716,646,518.82**	**1,688,679,199.43**

NAGAR PALIKA PARISHAD BETUL
Chief Municipal Officer

Accounts Officer
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FRN 024465C
BHOPAL
Chartered Accountants

CA Rakshit Deshmukh
MRN 428346
UDIN- 24428346BKINOE9257

Amt. in lakhs

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		151,752,873.34	-	151,752,873.34
Addition during the year				-
. Surplus for the year		-	5,775,108.17	5,775,108.17
. Transfers		-	-	-
				-
Total (Rs.)	-	-	5,775,108.17	5,775,108.17
Deductions during the year		-	-	-
. Deficit for the year				-
. Transfers- Urban & Poor settlement		-	-	-
. Transfers- other		5,925,255.00	-	5,925,255.00
Total (Rs.)	-	5,925,255.00	-	5,925,255.00
Balance at the end of the Current year	-	145,827,618.34	5,775,108.17	151,602,726.51

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	47,252,915.83	26,487,482.00	7,260,134.00	81,000,531.83
(b) Additions to the Special Fund		-	-	-
Grant Received from Govt.				-
* Transfer From Municipal Fund	-	-	-	-
* Interest / Dividend earned on Special Fund Investments				-
* Profit on Disposal of Special Fund Investments				-
* Appreciation in Value of Special Fund Investments				-
* Other addition (Percentage of revenue collection)	8,313,891.00			8,313,891.00
Total (b)	55,566,806.83	26,487,482.00	7,260,134.00	89,314,422.83
(c) Payments out of Funds				
[I] Capital Expenditure on				-
* Fixed Assets				-
				-
[II] Revenue Expenditure on		-	-	-
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges				-
[III] Other				-
* Loss on Disposal of Special Fund Investments				-
* Diminution in Value of Special Fund Investments				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	0.00
Net Balance at the year end (a+b)-(c+d)	55,566,806.83	26,487,482.00	7,260,134.00	89,314,422.83

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Amt. in lakhs

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	1,175,636,479.26	116,101,532.00	55,309,460.78	1,236,428,550.48
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-			
	Total Reserve Funds	**1,175,636,479.26**	**116,101,532.00**	**55,309,460.78**	**1,236,428,550.48**

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3203000	
(a) Opening Balance	50,996,828.00	131,304,650.00	34,600,362.00	216,901,840.00
(b) Additions to the Grants*				
* Grant received during the year	84,509,615.00	115,131,112.00	3,732,900.00	203,373,627.00
* Transfer from Municipal Fund		-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		-	-	-
Total (b)	84,509,615.00	115,131,112.00	3,732,900.00	203,373,627.00
Total (a+b)	135,506,443.00	246,435,762.00	38,333,262.00	420,275,467.00
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	18,744,082.00	85,375,575.00	11,981,875.00	116,101,532.00
* others		-		-
[II] Revenue Expenditure on	-	-	-	-
* Salary, Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	66,818,654.00	58,903,645.00	324,000.00	126,046,299.00
[III] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer to Municipal Fund	2,858.00	-	901,434.00	904,292.00
Total (c)	85,565,594.00	144,279,220.00	13,207,109.00	243,052,123.00
Net Balance at the year end (a+b)-(c)	49,940,849.00	102,156,542.00	25,125,95[illegible].00	177,223,344.00

FRN: 014 66C
BHOPAL
Chartered Accountants

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FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	15th Finance Commission	Pradhan Mantri Awas Yojna	NULM	PM Savnidhi Yojna	Amrut Yojna	Public toilet CT PT	Swach Bharat Mission	TOTAL
(a) Opening Balance	22,015,652.00	370,000.00	-	-	23,100,000.00	5,011,176.00	500,000.00	50,996,828.00
(b) Additions to the Grants*								
* Grant received during the year	35,516,122.00	36,980,000.00	8,348,000.00	500,000.00	1,416,493.00	1,749,000.00	-	84,509,615.00
* Interest / Dividend earned on Grant Investments								-
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	35,516,122.00	36,980,000.00	8,348,000.00	500,000.00	1,416,493.00	1,749,000.00	-	84,509,615.00
Total (a+b)	57,531,774.00	37,350,000.00	8,348,000.00	500,000.00	24,516,493.00	6,760,176.00	500,000.00	135,506,443.00
(c) Payments out of Funds								
[I] Capital Expenditure on								
* Fixed Assets	16,995,082.00	-			-	1,749,000.00	-	18,744,082.00
* others								
[ii] Revenue Expenditure on								
* Salary , Wages and allowances etc.	-	-			-	-	-	-
* Rent Other administrative charges								
* others	19,227,019.00	37,330,000.00	8,348,000.00	497,142.00	1,416,493.00			66,818,654.00
[III] Other								
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund & grant refund				2,858.00		-	-	2,858.00
Total (c)	36,222,101.00	37,330,000.00	8,348,000.00	500,000.00	1,416,493.00	1,749,000.00	-	85,565,594.00
Net Balance at the year end (a+b)-(c)	21,309,673.00	20,000.00	-	-	23,100,000.00	5,011,176.00	500,000.00	49,940,849.00

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ADC & COMPANY
FRN: [illegible]
BHOPAL
Chartered Accountants

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance	Grant For Road Development	Grant -Gomp Others	Grant - Mulboot	Apda Prabandhan	Kayakalp Grant
(a) Opening Balance	8,692,006.00	18,574,257.00	38,457,532.00	5,236,025.00	3,633,000.00	18,500,000.00
(b) Additions to the Grants*						
* Grant received during the year	48,285,000.00	16,425,703.00	3,307,412.00	24,155,431.00		11,500,000.00
*Transfer From Municipal Fund	-	-				
* Interest / Dividend earned on Grant Investments						
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other addition (Specify nature)						
Total (b)	48,285,000.00	16,425,703.00	3,307,412.00	24,155,431.00	-	11,500,000.00
Total (a+b)	56,977,006.00	34,999,960.00	41,764,944.00	29,391,456.00	3,633,000.00	30,000,000.00
(c) Payments out of Funds						
[I] Capital Expenditure on						
* Fixed Assets	17,587,778.00	25,801,567.00	-	6,272,246.00		30,000,000.00
* others						
[ii] Revenue Expenditure on	-	-	-	-		
* Salary , Wages and allowances etc.						
* Rent Other administrative charges						
* others	9,215,932.00	-	36,055,067.00	12,867,646.00		
[iii] Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund				-		
Total (c)	26,803,710.00	25,801,567.00	36,055,067.00	19,139,892.00	-	30,000,000.00
Net Balance at the year end (a+b)-(c)	30,173,296.00	9,198,393.00	5,709,877.00	10,251,564.00	3,633,000.00	[illegible]

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Ladli Behna Scheme	BRGF	Fire station	Bus Stand	Divider Road	MLB School Extra Room
(a) Opening Balance	165,000.00	7,984,556.00	1,392,000.00	9,000,000.00	7,500,000.00	3,884,274.00
(b) Additions to the Grants*						
* Grant received during the year						
*Transfer From Municipal Fund						
* Interest / Dividend earned on Grant Investments						
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other addition (Specify nature)						
Total (b)	-	-	-	-	-	-
Total (a+b)	165,000.00	7,984,556.00	1,392,000.00	9,000,000.00	7,500,000.00	3,884,274.00
(c) Payments out of Funds						
[I] Capital Expenditure on						
* Fixed Assets						2,099,653.00
* others						
[ii] Revenue Expenditure on						
* Salary , Wages and allowances etc.						
* Rent Other administrative charges						
* others	165,000.00					
[III] Other						
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund						
Total (c)	165,000.00	-	-	-	-	2,099,653.00
Net Balance at the year end (a+b)-(c)	-	7,984,556.00	1,392,000.00	9,000,000.00	7,500,000.00	1,784,621.00

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SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Tapti Returning wall	Vishesh Nidhi	Sanjeevni Clinic	Den Dhayal rasoi Yojna	Sambhal Yojna	SDRM
(a) Opening Balance	1,540,000.00	1,566,000.00			-	
(b) Additions to the Grants*						
* Grant received during the year		1,800,000.00	4,280,966.00	651,600.00	680,000.00	3,535,000.00
*Transfer From Municipal Fund						
* Interest / Dividend earned on Grant Investments						
* Profit on Disposal of Special Fund Investments						
* Appreciation in Value of Special Fund Investments						
* Other addition (Specify nature)						
Total (b)	-	1,800,000.00	4,280,966.00	651,600.00	680,000.00	3,535,000.00
Total (a+b)	1,540,000.00	3,366,000.00	4,280,966.00	651,600.00	680,000.00	3,535,000.00
(c) Payments out of Funds						
[I] Capital Expenditure on						
* Fixed Assets			3,614,331.00			
* others						
[ii] Revenue Expenditure on						
* Salary , Wages and allowances etc.						
* Rent Other administrative charges						
* others						
[III] Other					600,000.00	
* Loss on Disposal of Special Fund Investments						
* Diminution in Value of Special Fund Investments						
* Transfer to Municipal Fund						
Total (c)	-	-	3,614,331.00	-	600,000.00	-
Net Balance at the year end (a+b)-(c)	1,540,000.00	3,366,000.00	666,635.00	651,600.00	80,000.00	3,535,000.00

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NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	SBM	Swachta Puruskar	SDRF Nala Nirman	TOTAL
(a) Opening Balance			5,180,000.00	131,304,650.00
(b) Additions to the Grants*				-
* Grant received during the year	210,000.00	300,000.00		115,131,112.00
*Transfer From Municipal Fund				-
* Interest / Dividend earned on Grant Investments				-
* Profit on Disposal of Special Fund Investments				-
* Appreciation in Value of Special Fund Investments				-
* Other addition (Specify nature)				-
Total (b)	210,000.00	300,000.00	-	115,131,112.00
Total (a+b)	210,000.00	300,000.00	5,180,000.00	246,435,762.00
(c) Payments out of Funds				-
[I] Capital Expenditure on				-
* Fixed Assets				85,375,575.00
* others				-
[II] Revenue Expenditure on				-
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges				-
* others				58,903,645.00
[III] Other				-
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund Investments				
* Transfer to Municipal Fund				
Total (c)	-	-	-	144,279,220.00
Net Balance at the year end (a+b)-(c)	210,000.00	300,000.00	5,180,000.00	102,156,542.00

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Schedule B-4C: ACCOUNT CODE : 3303000 (Other Grant) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	CM Kanya Vivah	Collectorate fund	DMF fund	MLA/MP Fund	Anganwadi Maintenance	JH Collage Basket Ball	Vikas shulk for lightning work	TOTAL
(a) Opening Balance	357,000.00	1,745,984.00	3,500,000.00	11,097,353.00	2,355,132.00		15,544,893.00	34,600,362.00
(b) Additions to the Grants*								-
* Grant received during the year		125,000.00	1,500,000.00			2,107,900.00		3,732,900.00
*Transfer From Municipal Fund	-	-						-
* Interest / Dividend earned on Grant Investments								-
* Profit on Disposal of Special Fund Investments								-
* Appreciation in Value of Special Fund Investments								-
* Other addition (Correction)								-
Total (b)	-	125,000.00	1,500,000.00	-	-	2,107,900.00	-	3,732,900.00
Total (a+b)	357,000.00	1,870,984.00	5,000,000.00	11,097,353.00	2,355,132.00	2,107,900.00	15,544,893.00	38,333,262.00
(c) Payments out of Funds								-
[I] Capital Expenditure on								-
* Fixed Assets			1,500,000.00		1,007,573.00	967,275.00	8,507,027.00	11,981,875.00
* others								-
[ii] Revenue Expenditure on								-
* Salary , Wages and allowances etc.								-
* Rent Other administrative charges								-
* others	324,000.00	-						324,000.00
[III] Other								-
* Loss on Disposal of Special Fund Investments								-
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund/Refund/Direct payment	33,000.00	868,434.00		-				901,434.00
Total (c)	357,000.00	868,434.00	1,500,000.00	-	1,007,573.00	967,275.00	8,507,027.00	13,207,309.00
Net Balance at the year end (a+b)-(c)	-	1,002,550.00	3,500,000.00	11,097,353.00	1,347,559.00	1,140,625.00	7,037,866.00	25,125,953.00

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Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**0.00**	**0.00**

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	62,077,475.00	63,387,475.00
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI		
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	**62,077,475.00**	**63,387,475.00**

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	93,401,919.71	84,926,239.71
3402000	From Revenues	17,913,249.23	17,056,009.23
3408000	From others	448,638.00	448,638.00
	Total Unsecured Loans	**111,763,806.94**	**102,430,886.94**

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Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000	Civil Works	-		-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)					
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			-	0.00
3501100	**Employee Liabilities**			142,002.00	8,876,089.00
3501103	NPS	142,002.00			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			3,489,574.00	3,097,452.00
350201301	GST TDS Contractor 2%	451,355.00			
350201302	CGST+SGST on Rent 18%	539,174.00			
350201303	IT TDS Contractors 2%	304,366.00			
350201305	Royality Payable	183,146.00			
350201306	Other Deductions LWT 1%	405,336.00			
350201323	SGST (GST on Rent)	12,689.00			
350201332	Deduction for Works Contract Tax CQ	1,202.00			
350201335	Recoveries Payable-Other Deductions	1,592,306.00			
3503000	**Govt. Dues Payable**				
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**			-	-
	Electricity payable	-			
	Other Misc.	-			
3509000	**Sale Proceeds**				-
	Total			3,631,576.00	11,973,541.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3601000	Provisions for Expenses		-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11 : Fixed Assets

Amt in INR'

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	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
41010	Land, Lakes & Ponds	2,977,691.00	5,824,772.00		8,802,463.00	-	-	-	-	8,802,463.00	2,977,691.00
41020	Building	62,600,323.00	13,345,776.00	-	75,946,099.00	10,567,297.22	2,309,107.03	-	12,876,404.25	63,069,694.75	52,033,025.78
41030	Road & Bridges	133,113,600.00	22,839,373.00		155,952,973.00	128,356,547.61	20,554,927.23	-	148,911,474.84	7,041,498.16	4,757,052.39
41031	Sewerage And Drainage	48,740,605.00	12,859,139.00	-	61,599,744.00	21,073,086.69	3,678,011.63	-	24,751,098.32	36,848,645.68	27,667,518.31
41032	Waterways	163,274,887.43	8,087,341.00		171,362,228.43	54,018,258.51	7,481,818.43		61,500,076.94	109,862,151.49	109,256,628.92
41033	Public Lighting	23,759,897.00			23,759,897.00	16,496,849.01	2,375,989.70	-	18,872,838.71	4,887,058.29	7,263,047.99
41034	Sanitation & SWM	6,124,501.00	325,542.00	-	6,450,043.00	4,288,642.82	209,575.73	-	4,498,218.55	1,951,824.45	1,835,858.18
41040	Plant & Machinery	113,256,489.00	196,234.00	-	113,452,723.00	87,725,542.40	11,343,775.60	-	99,069,318.00	14,383,405.00	25,530,946.60
41050	Vehicles	34,856,300.00	7,120,073.00	-	41,976,373.00	34,535,051.67	5,865,650.17	-	40,400,701.84	1,575,671.16	321,248.33
41060	Office & Other Equipments	3,649,663.00	1,469,336.00		5,118,999.00	2,582,858.45	795,354.80		3,378,213.25	1,740,785.75	1,066,804.55
41070	Furnitures Fixtures,Fitting & Electrical Appliance	6,559,022.00	631,891.00		7,190,913.00	4,405,087.25	695,250.46		5,100,337.71	2,090,575.29	2,153,934.75
41080	Other Fixed Assets	686,748.00	5,261,755.00		5,948,503.00	-	-		-	5,948,503.00	686,748.00
	Total	599,599,726.43	77,961,232.00	-	677,560,958.43	364,049,221.63	55,309,460.78	-	419,358,682.41	258,202,276.02	235,550,504.80
	Capital Work-in-Progress	1,006,322,241.38	180,850,284.00	59,264,368.00	1,127,908,157.38	NA	NA	NA	NA	1,127,908,157.38	1,006,322,241.38
	Total	1,605,921,967.81	258,811,516.00	59,264,368.00	1,805,469,115.81	364,049,221.63	55,309,460.78	-	419,358,682.41	1,386,110,433.40	1,241,872,746.18

Additional Disclosures to the Schedule

1 *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.*
2 *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3 *Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4 *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5 *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6 *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7 *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8 *No depriciation is to be charged on Land.*

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Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	-	-
	Total Investments General Fund			**0.00**	**0.00**

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	46,522,340.00	45,154,386.00
	Total Investments Other Fund			**46,522,340.00**	**45,154,386.00**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		-	-
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock in hand			-

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Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes				
	Less than 5 year	3,553,626.00	-	3,553,626.00	8,649,845.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	**3,553,626.00**	**-**	**3,553,626.00**	**8,649,845.00**
4312000	Receivable For Other Taxes				
	Less than 3 year	9,535,223.00	-	9,535,223.00	8,777,420.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	**9,535,223.00**	**-**	**9,535,223.00**	**8,777,420.00**
4313000	Receivable For water tax				
	Less than 3 year	13,196,072.00	-	13,196,072.00	12,483,142.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	**13,196,072.00**	**-**	**13,196,072.00**	**12,483,142.00**
4314000	Receivables For Other Sources				
	Less than 3 year	1,897,296.00	-	1,897,296.00	2,946,586.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	**1,897,296.00**	**-**	**1,897,296.00**	**2,946,586.00**
4315000	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Net Receivable of Other Sources	-	-	1,380,285.00	-
	Total of Sundry Debtors (Receivables)	**28,182,217.00**	**-**	**29,562,502.00**	**32,856,993.00**

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses		-	

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Amt in INR

Schedule B-17: Cash and Bank Balances

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
			0.00	
4501000	Cash Balance			0.00
4502000	Balance with Bank-Municipal Funds		368,645,958.36	482,198,834.19
4502100	Nationalised Banks			
	State Bank of India 33002	50,018,988.18		
	State Bank of India 1867	121,733,580.84		
	HDFC Bank 870	65,772,190.07		
	Bank of Maharastra 708	34,989,100.07		
	Axis Bank 5056	14,192,376.80		
	ICICI Bank 1374	7,829,937.00		
	Union Bank of India 479	109.90		
	Yes Bank 0014	58,160,268.00		
	Bank of Baroda 2178	15,282,772.50		
	Central Bank of India SANJEEVNI	666,635.00		
4504000	Balance with bank Special/Grants Funds		0.00	0.00
4506300	Scheduled Co-operative Banks		-	-
4506400	Post Office		-	-
	Sub Total		368,645,958.36	482,198,834.19
	Total Cash and Bank Balances		368,645,958.36	482,198,834.19

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	Loans and advances to employees	286,983.00			486,983.00
4601091	- Miscellaneous Advances	286,983.00	200,000.00	-	486,983.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
4604000	Advance to Suppliers and Contractors	-	-	-	-
4606000	Deposit with External Agencies	713,685.00	-	-	713,685.00
4606011	- Electricity Deposit	711,565.00	-	-	711,565.00
4606021	- Telephone Deposits	2,120.00	-	-	2,120.00
4608000	Other Current Assets	-	-	-	-
	Sub -Total	1,000,668.00	-	-	1,200,668.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	1,000,668.00	-	-	1,200,668.00

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Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

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RECEIPT & PAYMENT STATEMENT
FOR THE FY 2023-24

Receipt	Amount	Payment	Amount
Opening Balance	482,198,834.19	**Establishment Expenses**	
Tax Revenue		**Salaries, Wages and Bonus**	
Property Tax C.Y	14,639,949.00	Wages	34,317,656.00
Samekit Kar C.Y	1,269,815.00	Salaries	93,762,137.00
Education Cess C.Y	2,595,577.00	Employees Loan	171,898.00
Show Tax	65,500.00		
Urban Development C.Y	3,268,680.00	**Benefits and Allowances**	
Recivable Porperty Tax PY	7,913,690.00	Remuneration & Fee-Councillor	1,384,500.00
Recevable Samekit Tax PY	1,515,723.00	Arrears	3,218,799.00
Recevable Education Cess PY	1,609,332.00	Professional Tax Employee	241,421.00
Recevable Urban Development Cess PY	1,799,045.00	Yatra Bhatta	18,825.00
Assigned Revenues & Compensation		**Pension**	
Stamp Duty on Transfer of Properties	13,153,196.00	NPS	12,922,179.00
Compensation-Octroi	97,757,079.00		
Samekit Anudan Grant	3,239,000.00	**Retirement & Other Benefits**	
		Death Cum Retirement Benefit	1,449,675.00
Rental Income from Municipal Properties		Leave Encashment	2,006,280.00
Rent Form Market Bazar Bashuli	1,602,840.00	EPF	6,630,118.00
Rent From Shop Current	3,155,426.00	GPF	5,747,094.00
Shop Premium	8,931,816.00		
Mutation Fee	724,420.00	**Administrative Expenses**	
Recevable Rental PY	1,983,229.00	**Communication Expenses**	
		Telephone Expenses	5,691.00
Fees & User Charges		Web, Internet	32,123.00
Empanelment & Registration Charges			
Ragistration Charges-Animals	844,900.00	**Printing and Stationery**	
Trade Licence Charges	10,530.00	Printing Expenses	56,576.00
Sahukari Licence	42,000.00	Stationery	15,830.00
License Fee-Others	3,000.00	Computer Stationery And Consumables	12,744.00
Permission Fee- Others	2,720.00		
Building Permission Fee	1,675,602.00	**Travel & Conveyance**	
Certification Fee	460.00	Hire Charges Of Vehicle	4,000.00
Vivah Panjiyan Fee	38,550.00		
Development Charges	3,460,259.00	**Insurance**	
		Consolidated Insurance Expenses	324,152.00
Penalties and Fines			
Adhibhar (Samptikar)	667,282.00	**Legal Expenses**	
Adhibhar (Jal Shulk)	524,516.00	Legal Fees	257,000.00
Adhibhar Others	39,275.00	Consultancy Fees,Charges	21,275.00
Swachhta Penalties and Fine	244,853.00		
Others Penalties and Fines	18,780.00	**Advertisement and Publicity**	
		Publicity Expense	2,217,196.00
Other Fees		Miscellaneous Expenses	275,891.00
Advertisement Fee	110,500.00		
Fee-Application	8,760.00	**Operations & Maintenance**	
Fee Miscillaneous	378,574.70	**Power & Fuel**	
Mini Train	22,235.00	HT Connection	12,919,948.00
Connection Charges-Water Supply	2,150,685.00	Street Light Electricity Charges	777,902.00
From RTI	1,634.00	Tubewell Electricity Charges	442,738.00
Other Charges	712,469.00	TC Connection	30,000.00
Tree Cutting Fees	14,100.00	Electricity Supervision Charge	57,933.00
User Charges		**Repair And Maintance**	

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Garbeg Tax Door to Door Current	1,569,435.00	Consoli Repairs & Maintenance - Vehicles	38,809.00
Receivable Garbage Collection Tax PY	774,103.00		
Swachhta Mission Sanitation Fees	968,647.00	**Other Operating & Maintenance Expenses**	
User Charge-Others	57,900.00	Water Purification Charges PHE	69,750.00
Receivable Water Tax PY	171,957.00	Row Water Purchase	610,000.00
Receivable Water Charges PY	3,528,370.00	Tublip Yojna	40,000.00
Water Tax Current	237,996.00	Wages Operating	110,080.00
Water Charges Current	7,706,383.00		
		Interest & Finance Charges	
Entry Fees		Bank Charges	14,098.53
Bedminton Coart Fee	15,180.00		
Sweeming Pool Fee	547,050.00	**Programme Expenses**	
Service Render	13,766.00	Consolidated Own Programme	96,225.00
Sale & Hire Charges		**Revenue Grants, Contribution and Subsidies**	
Sales of Tender	1,856,255.00	NULM MIS(A&OE)	19,805.00
Other Sales	50.00	PMAY Awas Yojna	37,330,000.00
		Labour Welfare Programmes Expenses - Weaker Sections	600,000.00
Interest Earned		Mukhy Mantri Kanya Vivah Yojna 2023	101,183.00
Interest Form Bank Account	9,390,153.00	Ladli Behna Yojna	38,250.00
Other Income			
Miscellaneous Income	487,158.00		
		Other Payment And Liabilites	
Grant		Security Deposit	17,990.00
Grant PMAY	36,980,000.00	Payment to creditors	288,071,745.00
SBM Vehicle Purchase	1,749,000.00	GST TDS Contractor 2%	4,664,695.00
NULM Urban Livehood Mission	8,348,000.00	CGST+SGST on Rent 18%	511,634.00
PM Savnidhi Yojna Grant	497,142.00	IT TDS Contractors 2%	5,240,870.00
Finance Basic Grant	14,206,449.00	IT TDS Employee	1,382,000.00
Finance SWM Grant	10,654,836.00	Royality Payable	1,014,055.00
Grant-15th Finance Tide Water Grant	10,654,837.00	Other Deductions LWT 1%	1,712,703.00
Amurt Mission Grant	1,416,493.00	Miscellaneous Advances	200,000.00
Grant State Finance Commission	48,285,000.00	CM Kanya Vivah Yojna 2023 Return	33,000.00
Mulbhut Grant MP	24,155,431.00	Collectoret Fund Return	868,434.00
Kayakalp Sadak Marammat Grant	11,500,000.00		
Sanjeevni Clinic Grant	4,280,966.00	**Fixed Assets**	
Deendayal Rasoi Yojna Grant	651,600.00	Tables	12,250.00
Special Fund for ULBs	1,800,000.00	Fans	14,500.00
Grant Others	3,307,412.00		
Grant Sambal Yojna	680,000.00		
Grant Road Development	16,425,703.00		
SDRM	3,535,000.00		
Safai Mitra Swachhta Puruskar SBM	210,000.00		
Swachhta Puruskar	300,000.00		
Collectoret Fund Received	125,000.00		
DMF Fund	1,500,000.00		
JH Collage Basket Ball and CC Road	2,107,900.00		
Deposit			
Water Connection Deposit	789,500.00		
Amurt Mission Amanat Rashi	67,740.00		
Other Liabilities			
CGST+SGST on Rent 18%	832,368.00	**Closing Balance**	**368,645,958.36**
Total	**890,779,615.89**	**Total**	**890,779,615.89**

NAGAR PALIKA PARISHAD BETUL
Chief Municipal Officer

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Accounts Officer

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NAGAR PALIKA PARISHAD BETUL
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	5,775,108.17	22,037,990.98
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	55,309,460.78	60,815,209.86
	Interest & finance expenses	733,452.53	857,605.21
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjusments Made To Municipal Funds	5,925,255.00	(5,822,100.45)
	Revenue Grants, Contibution And Subsidies		226,363,402.54
	Interest Income	9,390,153.00	1,090,774.00
	Investment income	969,357.00	11,255,438.90
	Other non- operating Income	-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		45,533,256.48	(149,176,708.94)
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	
	(Increase) / decrease in Sundry debtors	3,294,491.00	(2,969,673.00)
	(Increase) / decrease in prepaid expenses	-	
	(Increase) / decrease in Loans, Advance & Deposits received	(200,000.00)	(55,000.00)
	(Decrease)/ increase in Deposits received	9,332,920.00	5,762,992.00
	(Decrease)/ increase in Deposits works	-	
	(Decrease)/ increase in other current liabilities	(8,341,965.00)	52,789.94
	(Decrease)/ increase in provisions	-	
	Extra ordinary items (please specify)		
Net cash generated from / (used in) operating activities [A]		**49,618,702.48**	**(146,385,600.00)**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(199,547,148.00)	52,582,497.00
	(Increase) / Decrease in Special funds/grants		(18,452,188.00)
	(Increase) / Decrease in Earmarked funds	(8,313,891.00)	
	(Purchase) of Investments	(1,367,954.00)	1,090,774.00
Add:	Proceeds from disposal of assets		
	Proceeds from disposal of investments	-	
	Income from Bank's Interest	9,390,153.00	11,255,438.90
	Investment Income received	969,357.00	1,090,774.00
Net cash generated from/ (used in)investing activities [B]		**(198,869,483.00)**	**(22,874,870.10)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(39,678,496.00)	243,847,266.00
	Net change in reserve fund	60,792,071.22	35,690,000.00
	Net change in loan fund	(1,310,000.00)	
Less:	Interest and Finance Charges	733,452.53	857,605.21
Net cash generated from (used in) financing activities [C]		**19,070,122.69**	**278,679,660.79**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(130,180,657.83)	109,419,190.69
	Add: Cash and cash equivalents at beginning of period	482,198,834.19	372,779,643.50
	Cash and cash equivalents at end of period	368,645,958.36	482,198,834.19
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	368,645,958.36	482,198,834.19
	Total of the breakup of cash and cash equivalents	**368,645,958.36**	**482,198,834.19**

NAGAR PALIKA PARISHAD BETUL
Chief Municipal Officer

Accounts Officer

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ABOUT THE ULB

NAGAR PALIKA PARISHAD BETUL (the ULB) was formed with responsibility to undertake maintenance and operations of various civic amenities like ensuring cleanliness, sanitation, water supply, street lights, parks and other amusement places, shopping area, bus stand, parking place, safety and shelter of visitor, burial ground, healthcare facilities, development and regulation of construction of houses, commercial complexes, permission and regulation of hoardings and many other things in connection with civic amenities

REVENUE

These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

Taxes and Rental: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

CREATION OF ASSETS

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period,

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Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

BALANCE SHEET

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

CASHFLOW STATEMENT

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

RECEIPT & PAYMENT STATEMENT

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

ACCOUNTING CONCEPTS

ACCRUAL

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of

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services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

ACCOUNTING PERIOD

Although the 'going concern" concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

MATERIALITY

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

CONSISTENCY

The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

GOING CONCERN

It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.

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BACKGROUND

The financial statement of the NAGAR PALIKA PARISHAD BETUL (the ULB), are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

The Income & Expenditure and Receipt & Payment Statements are prepared for the period covering from 1st April 2023 to 31st March 2024. The Balance Sheet is prepared depicting financial status of the ULB as on 31st March 2024.

Various aspects of the Financial Statements in descriptive manner is presented herein:

MUNICIPAL FUND

Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts.

During the year, some FDR which were not made part of the accounts in previous years were now being created through municipal fund.

The difference between recoveries of taxes and user charges in cashbook and wasooli patrak has been identified and adjusted through municipal fund.

EARMARKED FUND

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Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB appropriated funds out of revenue receipts into mandatory fund called sanchit nidhi.

Other earmarked fund such as Awaid Colony Development Fund and Jan Bhagidari fund has been created in previous years and carried forward in current year in absence of any information relating to their utilisation.

RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet

GRANT AND CONTRIBUTION

Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets.

As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements. Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account. Some grant heads are consolidated in the financial statement due to their nature and utilisation, which are separately shown in the grant register maintained by the ULB in soft copy form. Grants such as PMAY and Swacch Bharat Mission could not be confirmed

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as these are transferred to PFMS accounts and ULB does not have complete records of these grants.

LOANS

Schedule B-5 & B-6

During the year ULB has outstanding loan for CM infra project phase II from banking institution, along with the loan from HUDCO for CM adhosanrachna scheme. No repayment has been done for CM Infra project related loan during the year. The repayment for HUDCO loan has been made quarterly along with the due interest.

FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.

Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

During the year, fixed assets are created out of CWIP, as per the detail made available by the accounts department of the ULB relating to final payments made to contractors.

DEPOSITS

Schedule B-7 & B-8

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NAGAR PALIKA PARISHAD BETUL
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The amount of security deposit or any other refundable amount received by the ULB is recorded under this schedule. This generally includes SD, EMD, PG for contractual work and revenue deposit for general public work.

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. Interest earned from such investments are considered as income in the year of accrual. Some FDR's such as SBI-92008 & SBI-42620 which came into knowledge of the ULB in the current year has been taken into the books and financial statement through municipal fund. Interest statement of FDR with SBI-76164 was not available with the ULB, hence interest income could not be booked on accrual basis for such FDR.

STOCK/STORES

Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year. ULB records value of stock on when it is purchased and issued for the work or department. The value of stock at year end was not maintained, hence same could not be made part of the financial statement.

DEBTORS

Schedule B-15

Income of the ULB from taxes and rentals were booked on the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

The recoveries as per revenue department and cashbook are in variance with each other. Hence, to bring the closing recoverable balance of outstanding amount as per revenue department the adjustment were made in the debtors at year end from Municipal funds.

CASH AND BANK BALANCE

Schedule B-17

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Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance.

CURRENT LIABILITIES

Schedule B-18, B-7, B-8, B-9

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc.

MISCELLANEOUS ASSETS NOT WRITTEN OFF

B-20

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB.

INCOME

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Renewal Trade License Fees.

Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

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NAGAR PALIKA PARISHAD BETUL
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One time Trade License Fees, Property Transfer Charges

Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty, Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

EXPENDITURE

IE-10 to IE-17

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.

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NAGAR PALIKA PARISHAD BETUL
BANK RECONCILIATION STATEMENT
FY 2023-24

SR. NO	NAME OF BANK	ACCOUNT NO.	CLOSING CASH BOOK BALANCE	CLOSING BANK BOOK BALANCE	DIFFERENCE
1	State Bank of India KB	10645133002	50,018,988.18	49,937,974.18	81,014.00
2	State Bank of India GANJ	53032941867	121,733,580.84	121,099,433.84	634,147.00
3	HDFC	50100207839870	65,772,190.07	64,354,481.44	1,417,708.63
4	Bank of Maharastra	60201328708	34,989,100.07	35,033,100.07	(44,000.00)
5	Axis Bank	917010030385056	14,192,376.80	13,858,970.80	333,406.00
6	ICICI	094301001374	7,829,937.00	8,351,814.00	(521,877.00)
7	Union Bank	746702010000479	109.90	109.90	-
8	YES BANK	054688700000014	58,160,268.00	57,862,596.00	297,672.00
9	Bank of Baroda	30720100002178	15,282,772.50	15,282,772.50	-
10	SBI 33002 FD	38523876164	30,604,934.00	30,604,934.00	-
11	SBI 33002 FD	39039827619	5,757,917.00	5,757,917.00	-
12	SBI 1867 FD		8,791,535.00	8,791,535.00	-

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BRS FY 2023-24

SBI	3002	
Opening balance		
As per cashbook	-	
As per bank	-	
Difference		-
	Date	Amount
Closing bank balance		49,937,974.18
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
Receipt	29/09/2021	6,000.00
Receipt	24/02/2022	14,045.00
Receipt	14/09/2023	44,769.00
Receipt	27/10/2023	1,200.00
Receipt	27/10/2023	3,600.00
Receipt	27/10/2023	1,800.00
Receipt	27/10/2023	9,600.00
		81,014.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		50,018,988.18
		50,018,988.18
Closing cashbook balance	Difference	

ADC & COMPANY Chartered Accountants FRN: 02446C BHOPAL

सहायक लेखाअधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बैतूल

NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

	1867	
SBI		
Opening balance		
As per cashbook		
As per bank		-
Difference		
	Date	Amount
		121,099,433.84
Closing bank balance		
Less:		
Amount paid as per cashbook but not as per bank	28/02/2022	672.00
		672.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank	30/03/2024	28,858.00
Receipt	30/03/2024	106,632.00
Receipt	30/03/2024	127,315.00
Receipt	30/03/2024	105,882.00
Receipt	31/C3/2024	92,118.00
Receipt	31/03/2024	87,061.00
Receipt	31/03/2024	31,022.00
Receipt	31/03/2024	26,760.00
Receipt	31/03/2024	15,852.00
Receipt	31/03/2024	6,214.00
Receipt	31/03/2024	2,777.00
Receipt	31/03/2024	4,328.00
Receipt		
		634,819.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		121,733,580.84
Closing cashbook balance		121,733,580.84
	Difference	-

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NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

HDFC	9870	
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
Closing bank balance		64,354,481.44
Less:		
Amount paid as per cashbook but not as per bank		
POS	30/04/2022	18,189.37
TAPTI DARSHAN VC 300	21/05/2022	3,000.00
GST ON RENT VC 294	18/05/2022	10.00
UPI	31/12/2022	2,059.00
SARFARAJ KHAN ARRERS	16/10/2023	648.00
SARFARAJ KHAN ARRERS	01/11/2023	664.00
		24,570.37
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
Receipt	11/02/2021	8,352.00
Receipt	23/02/2021	3,721.00
Receipt	08/03/2021	37,531.00
Receipt	17/03/2021	12,548.00
Receipt	26/03/2021	57,294.00
Receipt	26/06/2021	7,730.00
Receipt	21/12/2021	7,500.00
Receipt	15/03/2022	5,410.00
Receipt	28/03/2022	19,476.00
Receipt	31/03/2022	4,940.00
Receipt	28/03/2022	11,219.00
Receipt	08/09/2022	2,697.00
Receipt	19/12/2022	25,883.00
Receipt	02/01/2023	2,059.00
Receipt	08/02/2023	182,929.00
Receipt	13/02/2023	71,836.00
Receipt	16/02/2023	2,560.00
Receipt	13/03/2023	3,550.00
Receipt	20/03/2023	13,212.00
Receipt	31/03/2023	146,658.00
Receipt	31/03/2023	20,000.00
Receipt	23/05/2023	125,120.00
Receipt	30/10/2023	2,400.00
Receipt	30/10/2023	1,200.00
Receipt	30/10/2023	1,200.00
Receipt	30/10/2023	1,000.00

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NAGAR PALIKA PARISHAD BETUL

BRS FY 2023-24

Receipt	30/10/2023	1,800.00
Receipt	30/10/2023	4,800.00
Receipt	30/10/2023	1,800.00
Receipt	30/10/2023	12,800.00
Receipt	05/03/2024	13,722.00
Receipt	14/03/2024	38,797.00
Receipt	18/03/2024	41,633.00
Receipt	18/03/2024	5,403.00
Receipt	18/03/2024	645.00
Receipt	19/03/2024	34,410.00
Receipt	26/03/2024	28,858.00
Receipt	26/03/2024	15,371.00
Receipt	27/03/2024	17,486.00
Receipt	30/03/2024	22,257.00
Receipt	30/03/2024	12,436.00
Receipt	30/03/2024	30,000.00
Receipt	30/03/2024	34,156.00
Receipt	30/03/2024	19,708.00
Receipt	30/03/2024	27,069.00
Receipt	30/03/2024	10,031.00
Receipt	30/03/2024	72,341.00
Receipt	30/03/2024	46,296.00
Receipt	30/03/2024	24,701.00
Receipt	30/03/2024	69,164.00
Receipt	30/03/2024	2,783.00
Receipt	30/03/2024	31,057.00
Receipt	30/03/2024	23,913.00
Receipt	30/03/2024	7,885.00
Receipt	30/03/2024	12,132.00
		1,442,279.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		65,772,190.07
Closing cashbook balance		**65,772,190.07**
	Difference	-

ADC & COMPANY
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NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

	8708	
BOM		
Opening balance		
As per cashbook		
As per bank		-
Difference		
	Date	Amount
Closing bank balance		35,033,100.07
Less:		
Amount paid as per cashbook but not as per bank		
KANYA VIVAH CQ.	31/03/2023	44,000.00
		44,000.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		34,989,100.07
		34,989,100.07
Closing cashbook balance	Difference	-

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NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

	5056	
Axis		
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	**Amount**
		13,858,970.80
Closing bank balance		
Less:		
Amount paid as per cashbook but not as per bank		
ASHOK PARTE	06/04/2022	8,086.00
SALARY	31/03/2023	3,990.00
		12,076.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
Receipt	22/07/2022	159,159.00
Receipt	27/02/2023	182,929.00
Receipt	02/03/2023	3,394.00
		345,482.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		14,192,376.80
Closing cashbook balance		**14,192,376.80**
	Difference	-

ADC & COMPANY Chartered Accountants FRN: 02?465C BHOPAL

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NAGAR PALIKA PARISHAD BETUL

BRS FY 2023-24

ICICI	1374	
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
Closing bank balance		8,351,814.00
Less:		
Amount paid as per cashbook but not as per bank		
NPS PAYABLE	31/06/2021	521,877.00
		521,877.00
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		7,829,937.00
Closing cashbook balance		7,829,937.00
	Difference	-

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NAGAR PALIKA PARISHAD BETUL

BRS FY 2023-24

	0479	
UNION		
Opening balance		
As per cashbook		
As per bank		-
Difference		
	Date	Amount
		109.90
Closing bank balance		
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		109.90
Closing cashbook balance		109.90
	Difference	-

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NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

YES Bank	0014	
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
Closing bank balance		57,862,596.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
Receipt	31/03/2024	175,132.00
Receipt	31/03/2024	23,638.00
Receipt	31/03/2024	34,699.00
Receipt	31/03/2024	30,028.00
Receipt	31/03/2024	18,426.00
Receipt	31/03/2024	15,749.00
		297,672.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		58,160,268.00
		58,160,268.00
Closing cashbook balance	Difference	-

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NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

	2178	
BOB		
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
		15,282,772.50
Closing bank balance		
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		15,282,772.50
Closing cashbook balance		15,282,772.50
	Difference	-

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NAGAR PALIKA PARISHAD BETUL
BRS FY 2023-24

SBI	6164	
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
Closing bank balance		30,604,934.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		30,604,934.00
Closing cashbook balance		30,604,934.00
	Difference	-

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NAGAR PALIKA PARISHAD BETUL

BRS FY 2023-24

SBI	7619	
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
Closing bank balance		5,757,917.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		5,757,917.00
Closing cashbook balance		5,757,917.00
	Difference	-

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BRS FY 2023-24

SBI		
Opening balance		
As per cashbook		
As per bank		
Difference		-
	Date	Amount
Closing bank balance		8,791,535.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		8,791,535.00
Closing cashbook balance		8,791,535.00
	Difference	

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