



नगर पालिका परिषद ब्याबरा

जिला – राजगढ़(ब्याबरा) (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)



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Audit Observation

Balance Sheet as on 31.03.2024

**Income & Expenditure Account as on
31.03.2024**

Receipt & Payment Account as on 31.03.2024

**Bank Reconciliation Statement
as on 31.03.2024**



AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BIAORA, DISTRICT RAJGARH (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants



**CA Rahul Rawat
(Partner)**

FRN No. - 025933C

M. No. - 439685

UDIN No. -

MUNICIPAL COUNCIL BIAORA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.




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अ. पा. ब्यावसाय

Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.


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Audit of Book Keeping

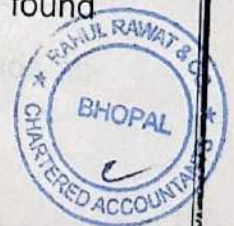
- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.


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Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.




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Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.




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- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
 - Repairing and maintenance register should be maintained and updated timely.
 - Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.




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Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.

Date :
UDIN :


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व. वी. बघिचारा

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS


CA RAHUL RAWAT
(Partner)
FRN NO. 025933C

Balance Sheet of Municipal Council Biaora
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,03,58,736.96	2,21,31,608.79
	Earmarked Funds	B-2	1,05,38,226.00	89,46,292.29
	Reserves	B-3	43,77,90,578.80	21,04,14,271.33
	Total Reserves and Surplus		46,86,87,541.76	24,14,89,172.41
A2	Grants, Contributions for Specific Purpose	B-4	6,38,65,129.14	24,34,44,976.14
	Loans			
A3	Secured loans	B-5	96116373.96	96490134.26
	Unsecured loans	B-6	-	-
	Total Loans		9,61,16,373.96	9,64,90,134.26
	TOTAL SOURCES OF FUNDS		62,86,69,044.86	58,14,24,282.81
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		36,43,36,468.00	36,22,86,678.00
	Less: Accumulated Depreciation		16,41,82,801.40	15,13,30,255.87
	Net Block		20,01,53,666.60	21,09,56,422.13
	Capital work-in-progress		35,41,80,172.00	30,11,56,126.00
	Total Fixed Assets		55,43,33,838.60	51,21,12,548.13
B2	Investments			
	Investment - General Fund	B-12	9672535.00	9672535.00
	Investment - Other Funds	B-13	2,19,63,102.74	1,02,88,102.74
	Total Investment		3,16,35,637.74	1,99,60,637.74
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	3,66,478.00	3,79,258.00
	Sundry Debtors (Receivables)	B-15	3,90,66,144.00	3,59,08,493.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	5,59,61,090.52	7,48,36,292.94
	Loans, advances and deposits	B-18	4,74,335.00	4,44,815.00
	Total Current Assets		9,58,68,047.52	11,15,68,858.94
B4	Current Liabilities and Provisions			
	Deposits received	B-7	4,60,77,543.00	5,28,50,257.00


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	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	42,99,190.00	64,06,168.00
	Provisions	B-10	27,91,746.00	29,61,337.00
	Total Current Liabilities		5,31,68,479.00	6,22,17,762.00
B5	Net Current Assets (B3-B4)		4,26,99,568.52	4,93,51,096.94
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		62,86,69,044.86	58,14,24,282.81

Notes to the Balance Sheet - Attached

For Municipal Council Biaora

Accountant

Date :

UDIN :

मुख्य न. प. नक्षिकारी
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FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)

M.no - 439685

FRN No.025933C

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					2,21,31,609	2,21,31,609
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					24237000.00	24237000.00
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	2,42,37,000	24237000.00
	Deductions during the year						
	• Deficit for the year					2,27,12,693	2,27,12,693
	• Transfers					32,97,178	32,97,178
	Total (Rs.)	0.00	0.00	0.00	0.00	2,60,09,872	2,60,09,872
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	2,03,58,737	2,03,58,737

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			89,46,292		-	89,46,292
(b) Additions to the Special Fund						
• Transfer from Municipal Fund			15,91,934		-	15,91,934
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)						0.00
Total (b)						
(c) Payments out of funds	0.00	0.00	1591933.71	0.00	-	15,91,934
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) - ©	0.00	0.00	10538226.00	0.00	-	1,05,38,226

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	21,04,11,271	24,02,31,853	45,06,43,124	1,28,52,546	43,77,90,579
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	21,04,11,271	24,02,31,853	45,06,43,124	12852545.53	43,77,90,579


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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance			0.00	0.00	0.00	24,34,44,976
(b) Additions to the Grants *	9,68,95,110	14,65,49,866				10,09,63,806
• Grant received during the year	1,67,17,681	8,42,46,125				
• Interest/Dividend earned on Grant Investments						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	1,67,17,681	8,42,46,125	0.00	0.00	0.00	10,09,63,806
Total (a + b)	11,36,12,791	23,07,95,991	0.00	0.00	0.00	34,44,08,782
(c) Payments out of funds						
• Capital expenditure on Fixed	8,47,84,700					8,47,84,700
• Capital Expenditure on Other						0.00
• Revenue Expenditure on		19,57,58,953				0.00
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	8,47,84,700	19,57,58,953	0.00	0.00	0.00	28,05,43,653
Net balance at the year end (a+b)- (c)	2,88,28,091	3,50,37,038	-	-	-	6,38,65,129

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions	9,61,16,374	9,64,90,134
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	96116373.96	96490134.26

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	4,38,36,137	5,06,08,851
34020	From Revenues	22,41,406	22,41,406
34030	From staff		
34080	From Others		
	Total deposits received	4,60,77,543	5,28,50,257


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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	41,56,215.00	64,06,168
35012	Interest Accrued and Due		
35020	Recoveries Payable	1,42,975	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	42,99,190.00	64,06,168

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	27,91,746	29,61,337
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	27,91,746	29,61,337




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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41.010	Land	98,71,004			98,71,004				0.00	98,71,004	98,71,004
41.011	Lakes				-				0.00	-	-
41.020	Buildings	14,72,68,467			14,72,68,467	3,29,70,743	38,09,924		3,67,80,667	11,04,87,800	11,42,97,725
	Infrastructure Assets										
41.030	• Roads and Bridges	9,67,28,850			9,67,28,850	8,06,92,557	22,90,899		8,29,83,456	1,37,45,394	1,60,36,293
41.031	• Sewerage and drainage	2,51,62,281			2,51,62,281	93,10,381	10,56,793		1,03,67,174	1,47,95,107	1,58,51,900
41.032	• Water ways	4,41,08,739			4,41,08,739	82,97,434	35,81,131		1,18,78,564	3,22,30,175	3,58,11,305
41.033	• Public Lighting	1,31,00,039			1,31,00,039	42,15,320	8,88,472		51,03,791	79,96,248	88,84,720
41.034	Sanitation & SWM				-				-	-	-
41.040	• Plants & Machinery	1,09,30,219	68,707		1,09,98,926	76,12,965	3,38,596		79,51,561	30,47,365	33,17,254
41.050	• Vehicles	54,51,408	18,89,573		73,40,981	54,51,398	1,88,958		56,40,356	17,00,625	10
41.060	• Office & other equipment	23,07,321	91,510		23,98,831	11,29,905	1,26,893		12,56,797	11,42,034	11,77,416
41.070	• Furniture, fixtures, fittings and electrical appliances	25,30,063			25,30,063	11,66,726	1,36,334		13,03,059	12,27,004	13,63,337
4.180	• Other fixed assets	48,28,287.00			48,28,287	4,82,829	4,34,546	-	9,17,375	39,10,912	43,45,458
	Total	36,22,86,678	20,49,790	0.00	36,43,36,468	15,13,30,256	1,28,52,546	0.00	16,41,82,801	20,01,53,667	21,09,56,422
41.210	Work-in progress	30,11,56,126	5,30,24,046		35,41,80,172				0.00	35,41,80,172.00	30,11,56,126
	Total	66,34,42,804	5,50,73,836	-	71,85,16,640	15,13,30,256	1,28,52,546	0.00	16,41,82,801	55,43,33,839	51,21,12,548


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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds			96,72,535	96,72,535
42070	• Other Investments				
	Total of Investments General Fund		0.00	9672535.00	9672535.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	2,19,63,103	1,02,88,103
	Total of Investments Other Fund		-	2,19,63,103	1,02,88,103

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	3,66,478	3,79,258
43020	Loose Tools		
43080	Others		
	Total Stock in hand	3,66,478	3,79,258


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ड. पा. जायवाल



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	89,94,074		89,94,074	1,19,99,447
	More than 5 years*			-	
	Sub - total	89,94,074	0.00	89,94,074	1,19,99,447
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	89,94,074	0.00	89,94,074	1,19,99,447
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	1,23,72,199		1,23,72,199	1,02,26,262
	More than 3 years*				
	Sub - total	1,23,72,199	0.00	1,23,72,199	1,02,26,262
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	1,23,72,199	0.00	1,23,72,199	1,02,26,262
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	1,13,34,272		1,13,34,272	1,06,20,630
	More than 3 years*				
	Sub - total	1,13,34,272	0.00	1,13,34,272	1,06,20,630
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	63,65,599		63,65,599	30,62,154
	More than 3 years*				
	Sub - total	63,65,599	0.00	63,65,599	30,62,154
43150	<u>Receivables from Government</u>				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	3,90,66,144	0.00	3,90,66,144	3,59,08,493

Schedule B-16: Prepaid Expenses

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

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	5,59,61,091	7,48,36,293
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	5,59,61,091	7,48,36,293
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	5,59,61,091	7,48,36,293

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	73,200	29520.00	-	1,02,720
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	371615.00			371615.00
46080	Other Current Assets				0.00
	Sub -Total	4,44,815	29520.00	-	4,74,335
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	4,44,815	29520.00	-	4,74,335


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न. पी. बघवत



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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits	0.00	0.00
Total Accumulated Provision			

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts	0.00	0.00
Total Other Assets			

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others	0.00	0.00
Total Miscellaneous expenditure			

Date :
UDIN :


मुख्य न. पं. अधिकारी
व. पा. न्यायदा

FOR RAHUL RAWAT & Co.
Chartered Accountants


RAHUL RAWAT
(Partner)

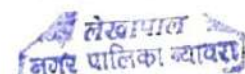
M.no - 439685
FRN No.025933C

MUNICIPAL COUNCIL BIAORA
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous year (Rs.)
A	INCOME			
	Tax Revenue	IE-1	1,21,92,916	1,16,88,344
	Assigned Revenues & Compensation	IE-2	5,06,26,176	6,23,69,918
	Rental Income from Municipal Properties	IE-3	1,68,41,810.00	1,07,17,198.00
	Fees & User Charges	IE-4	1,35,36,734	26,88,972
	Sale & Hire Charges	IE-5	7,23,087	11,36,340
	Revenue Grants, Contributions & Subsidies	IE-6	2,89,27,346	6,53,91,183
	Income from Investments	IE-7	-	12,69,496
	Interest Earned	IE-8	42,12,220	7,62,771
	Other Income	IE-9	39,62,258	47,71,011
	Total - INCOME		13,10,22,547	16,07,95,233
B	EXPENDITURE			
	Establishment Expenses	IE-10	7,42,36,414	9,20,49,628
	Administrative Expenses	IE-11	34,24,710	42,21,770
	Operations & Maintenance	IE-12	4,13,37,188	3,71,27,379
	Interest & Finance Expenses	IE-13	62,766	3,54,664
	Programme Expenses	IE-14	14,06,697	3,38,482
	Revenue Grants, Contributions & subsidies	IE-15	7,00,784	14,35,156
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	1,81,22,202	-
	Depreciation		1,28,52,546	2,43,94,324
	Total - EXPENDITURE		15,21,43,306	15,99,21,403
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(2,11,20,760)	8,73,830.55
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(2,11,20,760)	8,73,831
F	Less: Transfer to Reserve Funds		15,91,934	8,55,949
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(2,27,12,693)	17,882

For Municipal Council Biaora


Accounts Officer


Date :
UDIN :


मुख्य न. पा. अधिकारी
ब. पा. ब्यावसा

FOR RAHUL RAWAT & Co.
Chartered Accountants


CA RAHUL RAWAT
(Partner)

M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	53,91,637	54,75,099
11002	Water tax	35,17,852	32,16,000
11003	Sewerage Tax		
11004	Conservancy Tax		-
11005	Lighting Tax		-
11006	Education tax		-
11007	Vehicle Tax		-
11008	Tax on Animals		-
11009	Electricity Tax		-
11010	Professional Tax		-
11011	Advertisement tax	32,150	5,000
11012	Pilgrimage Tax		-
11013	Export Tax		
11031	Consolidates Tax		-
11051	Octroi & Toll		-
11080	Other taxes	32,51,277	29,92,245
0	Sub-total	1,21,92,916	1,16,88,344
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	1,21,92,916	1,16,88,344

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	46,38,630	51,92,089
12020	Compensation in lieu of Taxes / duties	4,59,87,546	5,71,77,829
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	5,06,26,176	6,23,69,918


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	1,60,80,380	1,07,17,198
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	7,61,430.00	-
13080	Other rents	-	-
	Sub-Total		
13090	Less: Rent Remission and Refunds	-	-
	Sub-total		
	Total Rental Income from Municipal Properties	1,68,41,810.00	1,07,17,198.00

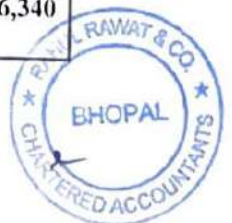
Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		9,38,235
14011	Licensing Fees	16,98,632	
14012	Fees for Grant of Permit	2,13,000	
14013	Fees for Certificate or Extract	1,72,550	11,700
14014	Development Charges	91,97,131	
14015	Regularization Fees		
14020	Penalties and Fines		250
14040	Other Fees	9,45,138	9,03,000
14050	User Charges	8,97,503	3,000
14060	Entry Fees	4,12,780	8,18,787
14070	Service / Administrative Charges		14,000
14080	Other Charges	-	-
	Sub-Total	1,35,36,734	26,88,972
14090	Less: Rent Remission and Refunds		
	Sub-total		
	Total income from Fees & User Charges	1,35,36,734	26,88,972

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	7,23,087	11,35,600
15012	Sale of stores & scrap		-
15030	Sale of Others		740
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - income head-wise	7,23,087	11,36,340


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ब. पा. न्यायरा



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,60,74,800	6,53,91,183
16020	Re-imbursement of expenses	1,28,52,546	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	2,89,27,346	6,53,91,183

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	12,69,496
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	12,69,496.00

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	42,12,220	7,62,771
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	42,12,220	7,62,771

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	39,62,258	47,71,011
	Total Other Income	39,62,258	47,71,011


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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	5,94,05,218	7,56,84,167
21020	Benefits and Allowances	41,91,317	1,48,680
21030	Pension	76,95,702	81,70,121
21040	Other Terminal & Retirement Benefits	29,44,177	80,46,660
	Total establishment expenses	7,42,36,414	9,20,49,628

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	
22011	Office maintenance		
22012	Communication Expenses	17,636	21,830
22020	Books & Periodicals	5,000	
22021	Printing and Stationery	98,252	2,63,003
22030	Traveling & Conveyance		
22040	Insurance	1,35,380	1,13,839
22050	Audit Fees	68,900	10,68,900
22051	Legal Expenses	51,000	71,500
22052	Professional and other Fees	2,91,893	3,59,460
22060	Advertisement and Publicity	21,65,861	23,23,238
22061	Membership & subscriptions		
22080	Other Administrative Expenses	5,90,788	
	Total administrative expenses	34,24,710	42,21,770

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	2,30,93,079	67,77,001
23020	Bulk Purchases	45,78,731	2,10,98,179
23030	Consumption of Stores		
23040	Hire Charges	9,74,516	9,69,470
23050	Repairs & maintenance -Infrastructure Assets	97,79,262	28,04,570
23051	Repairs & maintenance - Civic Amenities	4,01,143	13,08,983
23052	Repairs & maintenance - Buildings	5,50,147	1,76,257
23053	Repairs & maintenance - Vehicles	9,99,454	2,97,177
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	56,380	1,06,975
23056	Repairs & maintenance - Electrical Appliances		
23057	23057-R & M-Plant & Machinery	9,04,476	8,93,337
23059	Repairs & maintenance - Others		8,87,877
23080	Other operating & maintenance expenses		18,07,553
	Total operations & maintenance	4,13,37,188	3,71,27,379


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Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	62,766	3,53,119
24060	Other Interest	-	-
24070	Bank Charges	-	1,545
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	62,765.70	3,54,664.02

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	-	-
25020	Own Programs	14,06,697	3,38,482
25030	Share in Programs of others	-	-
	Total Programme Expenses	14,06,697	3,38,482

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	7,00,784	1,34,156
26020	Contributions [specify details]	-	13,01,000
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	7,00,784	14,35,156

Schedule IE-16: Provisions & Write off

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


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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	1,81,22,202	-
	Total Miscellaneous expenses	1,81,22,202	-

Schedule IE-18: Prior Period Items (Net)

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

Date :
UDIN :

FOR RAHUL RAWAT & Co.
Chartered Accountants


CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C


शुद्ध न. पा. नमिकावा
क. पा. नमिकावा

MUNICIPAL COUNCIL, BIAORA
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period 2022-23 Amount (Rs.)	Previous Period 2021-22 Amount (Rs.)	Account Code	Head of Account	Current Period 2022-23 Amount (Rs.)	Previous Period 2021-22 Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance						
	Balances with Banks/Treasury (including in designated bank accounts)	7,48,36,293	4,59,95,024				
	Operating Receipts				Operating Payments		
110	Tax Revenue	78,02,611	47,69,038	210	Establishment Expenses	7,42,36,414	9,16,27,986
120	Assigned Revenues & Compensations	5,06,26,176	6,23,69,918	220	Administrative Expenses	34,11,930	40,43,482
130	Rental income from Municipal Properties	1,11,71,763	99,15,740	230	Operations and Maintenance	3,73,46,194	3,48,09,411
140	Fees & User Charges	1,35,36,734	26,88,972	240	Interest & Finance Charges	4,36,526	1,545
150	Sale & Hire Charges	7,23,087	11,36,340	250	Programme Expenses	14,06,697	3,38,482
160	Revenue Grants, Contributions & Subsidies		-	260	Revenue Grants, Contributions & Subsidies	7,00,784	14,35,156
170	Income from Investments		-	270	Purchase of Stores		-
171	Interest Earned	42,12,220	7,62,771	271	Miscellaneous expenses	1,81,22,202	-
180	Other Income	39,62,258	47,71,011	285	Prior Period		
	Non-Operating Receipts-				Non-Operating Payments		
340	Deposits Received	8,39,331	35,48,000	35020	Recoveries Payable	71,59,442	34,27,443
320	Grants and contribution for specific purposes	10,09,63,806	9,18,96,000	350	Payment to Sundry Creditors		-
350	Other Liabilities	10,61,470	3,30,443	310	Municipal Fund(Adjustment entry)	30,28,334	
35090-01	Sale proceeds from Assets			32080	Grants and contribution for specific purposes Payments		
35090-02	Realisation of Investment - General Fund		-	36010	Provision for expenses	1,69,591	
35090-02	Realisation of Investment - Other Funds		-	410	Acquisition / Purchase of Fixed Assets	20,49,790	2,08,83,803
341	Deposit works			340	Refund of Deposits	78,12,045	40,47,807
35041	Revenue Collected in Advance			420	Investments - General Fund		
	Loans & Advances to Employees (recovery)			421	Investments - Special Fund	1,16,75,000	42,65,000
	Other Loans & Advances (recovery)		-	430	Stock in hand		-
421	Investments - Other Investment		42,65,000	412	Capital Work In Progress	5,30,24,046	-
431	Debtors(receivable)	69,02,701	86,80,628	430	Prepaid Expenses		-
330	Loans Received				Earmarked Fund Paid		-
311	Earmarked Funds		-	460	Other Loans & Advances	29,520	-
310	Municipal Fund(Adjustment entry)			310	Municipal Fund(Adjustment entry)		
					Totalling Mistake	68,845	14,12,478
					Closing Balances		-
					Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)	5,59,61,091	7,48,36,293
	TOTAL	27,66,38,450	24,11,28,886		TOTAL	27,66,38,450	24,11,28,886

For Municipal Council Biaora

Accounts Officer
Date 27/04/24
UDIN:

CMO
मुख्य न. पा. अधिकारी
ब. पा. ब्यावरा

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
Mno - 439685
FRN No.025933C

Municipal Council Biaora
STATEMENT OF CASHFLOW
(As On 31 March 2024)

Particulars	(AMOUNT IN RUPEES)	
	Current Year (Rs.) 2023-24	Previous Year 2022-23
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure	(2,27,12,693.41)	17,881.55
Add: Adjustments For		
Depreciation	1,28,52,545.53	2,43,94,324.12
Interest And Finance Expenses	62,765.70	3,54,664.02
Less: Adjustments For		
Profit On Disposal Of Assets		
Net Of Adjustments Made To Municipal Funds	2,68,844.62	-
Investment Income	42,12,220.00	12,69,496.00
Transfer To Reserves	15,91,933.71	8,55,949.00
Interest Income Received	(60,72,998.33)	
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items	(37,24,383.85)	3,72,545.57
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(31,57,651.00)	3,09,632.00
(Increase)/Decrease In Stock In Hand	12,780.00	(1,78,288.00)
(Increase)/Decrease In Prepaid Expenses	-	-
(Increase)/Decrease In Other Current Assets	(29,520.00)	-
(Decrease)/Increase In Deposits Received	(61,02,142.00)	4,99,807.00
(Decrease)/Increase In Deposits Work	-	-
(Decrease)/Increase In Other Current Liabilities	(21,06,978.00)	5,18,506.00
(Decrease)/Increase In Provisions	(1,69,591.00)	(1,61,116.00)
Extra ordinary items (please specify)	(1,15,53,102.00)	
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]	(1,52,77,485.85)	13,61,086.57
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	5,50,73,836.00	3,11,56,266.80
(Increase)/Decrease In Special Funds/ Grants	17,95,79,847.00	(3,99,66,179.00)
(Increase)/Decrease In Earmarked Funds	(15,91,934.00)	(8,55,949.00)
(Increase)/Decrease In Reserve ' Grant Against Fixed Ass	22,73,79,307.47	1,34,61,362.12
Purchase Of Investment	46,04,41,056.47	
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments		
Investment Income Received	42,12,220.00	12,69,496.00
Interest Income Received	42,12,220.00	-
Net cash generated from/(used in) investing activities [B]	46,46,53,276.47	12,69,496.00
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks /Others Received	9,61,16,373.96	9,64,90,134.26
Less:		
Interest & Finance Expenses	(62,765.70)	(3,54,664.02)
	9,60,53,608.26	


मुख्य न. प्र. अधिकारी
क. वा. ब्यावसाय



Net Cash Generated From/(Used In) Financing Activities [C]		9,60,53,608.26	9,61,35,470.24
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		54,54,29,398.88	9,87,66,052.81
Cash And Cash Equivalent At Beginning Of The Period		7,48,36,292.94	4,59,95,024.39
Cash and cash equivalent at end of the period		5,59,61,090.52	7,48,36,292.94
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances			
Bank balances	5,59,61,090.52	5,59,61,090.52	7,48,36,292.94
Total Of The Breakup Of Cash And Cash Equivalents			

Date:
UDIN :

FOR RAHUL RAWAT & Co.
Chartered Accountants



CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C


मुकुन्द व. पट. वसिष्ठार
च. पा. व्यावसाय