कार्यालय नगर परिषद् बिलहरा, जिला सागर (म.प्र.)

E-Mail-cmobilhara@mpurban.gov.in

क्र0/27 /2025/ बिलहरा दिनांक 6/01/25

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषयः– निकाय के CA द्वारा संपरीक्षा वित्तीय लेखे वर्ष 2023–24 प्रेषित करने के संबंध में।

संदर्भः– संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्रमांक/ऑडिट/लेखा शाखा–4(क)/265/20349 भोपाल दिनांक 07/12/2023।

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महोदय,

उपरोक्त विषयांतर्गत निवेदन है कि संदर्भित के माध्यम से CA द्वारा संपरीक्षा वित्तीय लेखे वर्ष 2023–24 प्रेषित ऑडिट संबंधित रिपोर्ट तैयार कर पत्र के साथ संलग्न कर सूचनार्थ एवं आवश्यक कार्यवाही हेतु सादर सम्प्रेषित है।

संलग्नः–ऑडिट रिपोर्ट।

मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला सागर

पृ0क्र0/28 /2025/ बिलहरा दिनांक 6/01/25

प्रतिलिपिः–

1– संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सूचनार्थ।

मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला सागर

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

Office Address: 5/15B, Sadar Bazar,
Sagar (M.P) 470002
Email: ca.jasmeetsaluja@gmail.com
Contact: +91 735425566
Web: www.balwinderassociates.com

To,

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

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

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

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

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

Place: Sagar

For Balwinder Associates
Chartered Accountants

BALWINDER ASSOCIATES FRN-014922N CHARTERED ACCOUNTANTS

CA. Jasmeet SinghSaluja
Partner
M. No. 428742

Balwinder Associates

Chartered Accountants

Partner:
CA Jasmeet Singh Saluja
FCA

Office Address: 5/15B, Sadar Bazar,
Sagar (M.P) 470002
Email: ca.jasmeetsaluja@gmail.com
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AUDITOR'S REPORT

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

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as no relevant documentation were shown relating to the figures appearing in balance sheet.

For Balwinder Associates
Chartered Accountants

Place: Sagar (MP)
Date: 07/09/2024

CA. Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN : 24428742BKFCUF4563

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

क्रं	ब्यौरे	टिप्पणी
A	**राजस्व की लेखा परीक्षा**	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक एवं खतोनी प्रदान किया गया है, जिसका मिलान हमारे द्वारा सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाये गए। निकाय द्वारा टैली सॉफ्टवेयर एवं जेड कैशबुक में फीडिंग की जाती है हमारे द्वारा प्राप्त किये गए आय-व्यय का कैश बुक से मिलान किया गया, निकाय द्वारा आय- व्यय पत्रक सलंग्न है।
2	रेवेंयू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा रेवेंयू रिसीप्ट को कैशबुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है ।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	Note: अंकेक्षण के दौरान पाया गया की निकाय को मिली आय कि राशि का हिसाब केशियर कैश बुक एवं अकाउंटेंट कैश बुक में अगले दिन लिखा जाता है एवं नगद भी बैंक में अगले दिन ही जमा किया जाता है। इस सन्दर्भ में पूछे जाने पर अधिकारियो ने बताया की जिस दिन नगद प्राप्त होता है उस दिन केवल चालान में रिकॉर्डिंग की जाती है जबकि नगद अगले दिन जमा किया जाता है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर कैशबुक एवं लेखापाल कैशबुक में प्रविष्टियों की सेंपलिंग के आधार पर जाँच की गई। जिसमे कई मदों को जो की सीधे ही बैंक खाते मे प्राप्त होती है उन्हे रिकॉर्ड नहीं किया गया था हमारे द्वारा निकाय प्रबंधन को इन्हे कैशबूक मे रिकॉर्ड करने के लिए कहा गया है।

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5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	हमने निकाय प्रबंधन के साथ इस विषय पर चर्चा की अधिकारियो द्वारा हमें इस संबंध मे वार्षिक वसूली पत्रक उपलब्ध कराया गया जिससे लक्ष्यो की प्राप्ति के संबंध मे निम्न जानकारी प्राप्त हुई।

मद	वार्षिक मांग	वार्षिक वसूली	वसूली का प्रतिशत
संपत्ति कर	286678/-	108327/-	37.78%
समेकित कर	512120/-	259560/-	50.68%
नगरीय विकास उपकर	93946/-	37418/-	39.82
भूमि भवन किराया	-	-	-
जल उपभोक्ता प्रभार	-	-	-
शिक्षा उपकर	93946/-	37927/-	40.37%

6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	हमारे द्वारा एफ.डी.आर रजिस्टर मांगने पर निकाय के द्वारा बताया गया कि परिषद् के द्वारा वर्ष 2023-24 स्थाई जमा (FD) नहीं बनाई गई है।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया हे ।	लागु नहीं
B	**व्यय की लेखा परीक्षा**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, निकाय प्रबंधन ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार पर कैश बुक से चेकिंग की गई जो की सही पाए गए।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई ।

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4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुप होने की जांच।	नगर परिषद द्वारा बनाई गई अनुदान पंजी से विशेष योजनाओ मे किए गए व्यय की जांच हमारे द्वारा सेंपलिंग के आधार पर की गई जो की सही पाये गए।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	नगर परिषद द्वारा बनाई गई अनुदान पंजी से विशेष योजनाओ मे किए गए व्यय की जांच हमारे द्वारा सेंपलिंग के आधार पर की गई जो की सही पाये गए।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय प्रबंधन से इस संदर्भ में बातचीत पर मालूम हुआ की निकाय द्वारा कायाकल्प 1.0, SDMF, सड़क मरम्मत, 15 वित्त, मूलभूत अनुदान और स्वछता सर्वेक्षण अनुदान के यूटिलाइजेशन सर्टिफिकेट्स तैयार किये गए है जिनकी आय एवं व्यय से सेंपलिंग के आधार पर मिलान किया गया जो की जांच के दोरान सही पाये गये।
9	अन्य मामले	लागू नहीं
C	**बुक कीपिंग की लेखा परीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर और जेड कैशबुक में भी तैयार किया गया है। निकाय द्वारा कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया गया । निकाय द्वारा ऑनलाइन टेंडर का रजिस्टर बनाया गया है एवं जो भी टेंडर ऑफलाइन प्रक्रिया से हो रहे है उनका रिकॉर्ड नही रखा गया है। निकाय द्वारा डेड स्टॉक रजिस्टर नही बनाया गया है इसके आभाव में ये जान पाना मुश्किल है कि वर्ष में कोनसी सामग्री डेड हो गई है भविष्य में इसे बनाना चाहिए एवं इसका सत्यापन भी अधिकारियो के द्वारा किया जाना चाहिए।

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2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच ।	निकाय प्रबंधन द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए।
3	एडवांस रजिस्टर की जांच ।एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर निकाय प्रबंधन द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है जिसकी प्रति संलग्न है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने निकाय प्रबंधन से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	नगर परिषद् के द्वारा अनुदान पंजी एवं ग्रांट यूटिलाईजेसन सर्टिफिकेट बनाए गए है हमारे द्वारा कैशबुक से, अनुदान पंजी से और ग्रांट यूटिलाईजेसन सर्टिफिकेट से सेंपलिंग के आधार पर प्राप्ति एवं भुगतानो की जांच की गई जो की सही पाए गए।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय के अधिकारियो से पूछताछ के दौरान पता चला की निकाय द्वारा कोई एफ . डी इस वित्तीय वर्ष में नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर परकिया गया ।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	लागू नहीं

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नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

FRN-014092C
CHARTERED ACCOUNTANTS

E	निविदाएं / बोली की लेखा परीक्षा	
1	यु.एल.बी द्वारा आम्रत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा निकाय प्रबंधन से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, हमारे द्वारा सेंपलिंग के आधार पर निविदा की जांच निविदा रजिस्टर से की गई जो की जांच के दोरन सही पायी गई। निकाय द्वारा ऑनलाइन टेंडर का रजिस्टर बनाया गया है एवं जो भी टेंडर ऑफलाइन प्रक्रिया से हो रहे है उनका रिकॉर्ड नही रखा गया है।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आम्रत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं उन्हे मद में दर्ज किया गया हैं।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने निकाय प्रबंधन के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	अनुदान और ऋण की लेखापरीक्षा	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद द्वारा ग्रांट यू सी बनाई गई है हमारे द्वारा सेंपलिंग के आधार व्ययों को कैश बूक से जांचा गया। जो की जांच के दोरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद द्वारा ग्रांट यू सी बनाई गई है हमारे द्वारा सेंपलिंग के आधार व्ययों को कैश बूक से जांचा गया। जो की जांच के दोरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू	लागू नहीं

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जिला-सागर (म.प्र.)

	मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Place: Sagar
Date: 07/09/2024

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN: 24428742BKFCUF4563

For Accountant

Nagar Paishad Bilhara

For Chief Muncipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

Nagar Parishad Bilhara

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Bilhara
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्तिकर	2,06,262	2,17,141	-5.01%	Negetive Growth	ULB has negetive growth in this particular area. ULB has to focus on this area for future growth.
(ii)	समेकित कर	3,50,664	2,65,261	32.20%	Positive Growth	ULB has positive growth in this particular area.
(iii)	नगरीय विकास उपकर	68,051	69,674	-2.33%	Negetive Growth	ULB has negetive growth in this particular area. ULB has to focus on this area for future growth.
(iv)	शिक्षा उपकर	68,051	69,761	-2.45%	Negetive Growth	ULB has negetive growth in this particular area. ULB has to focus on this area for future growth.
	कुल योग	**6,93,028**	**6,21,837**			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	-	-	0.00%	NA	Not applicable since newly incorporated ULB
(ii)	जल उपभोक्ता प्रभार	-	-	0.00%	NA	Not applicable since newly incorporated ULB
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	NA	Not applicable since newly incorporated ULB

मुख्य नगरपालिका अधिकारी
नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Bilhara
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	2,55,826.00	12,12,801.00	0.00%	Negetive Growth	ULB has negetive growth in this particular area. ULB has to focus on this area for future growth.
	कुल योग	**2,55,826**	**12,12,801**			
	महा योग	**9,48,854**	**18,34,638**			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

मुख्य नगरपालिका अधिकारी
नगर परिषद बिलहरा
जिला - कटनी (म.प्र.)

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Bilhara
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue Expenditure is 1.00 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	**91.60%**		

मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Bilhara
Name of Auditor : Balwinder Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN:24428742BKFCUF4563

NAGAR PARISHAD BILHARA

DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	BILHARA	PARISHAD	2,86,678.00	7,19,012.00	2,55,826.12	3,96,746.00	2,55,57,033.73	-	8,965.00

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL INCOME
13	14	15	16	17
-	76,55,791.00	3,50,96,511.00	-	6,99,76,562.85

REVENUE EXP.							
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
1,10,06,625.40	50,55,626.00	56,12,501.35	-	28,93,107.00	-	8,50,47,983.92	10,96,15,843.67

मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742

Bilhara Municipal Council
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	**SOURCES OF FUNDS**			
	Reserves and Surplus			
	Municipal (General) Fund	B-1	3,87,39,795	3,13,56,349
A1	Earmarked Funds	B-2	1,05,258	-
	Reserves	B-3	5,28,48,729	-
	Total Reserve & Surplus		9,16,93,782	3,13,56,349
A2	**Grants, Contributions for specific purposes**	B-4	11,26,44,569	10,63,42,000
	Loans			
A3	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**20,43,38,351**	**13,76,98,349**
B	**APPLICATION OF FUNDS**			
	Fixed Assets	B-11		
	Gross Block		12,13,78,245	4,33,03,237
B1	Less: Accumulated Depreciation		(1,24,97,317)	(49,99,431)
	Net Block		**10,88,80,928**	**3,83,03,806**
	Capital work-in-progress		2,33,27,469	-
	Total Fixed Assets		**13,22,08,397**	**3,83,03,806**
	Investments			
B2	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	92,895	-
	Sundry Debtors (Receivables)	B-15	7,56,805	-
	Gross amount outstanding			
B3	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	8,20,75,377	10,19,50,200
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		**8,29,25,077**	**10,19,50,200**
	Current Liabilities and Provisions			
	Deposits received	B-7	46,37,521	12,01,439
B4	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	61,57,602	13,54,217
	Provisions	B-10	-	-
	Total Current Liabilities		**1,07,95,123**	**25,55,656**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**7,21,29,954**	**9,93,94,544**
C	**Other Assets**	B-19	-	-
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		**20,43,38,351**	**13,76,98,350**

Notes to the balance sheet

Bilhara Muncipal Council

For Balwinder Associates
Chartered Accountants

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

Accounts Officer

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN:24428742BKFCUF4563

Bilhara Municipal Council
As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	**Balance as per last account**	3,13,56,349	2,70,58,608
	Additions during the year		-
31090-02	• Surplus for the year	-	43,63,596
	• Transfers	1,73,20,452	
	Total (Rs.)	**1,73,20,452**	**43,63,596**
	Deductions during the year		
	• Deficit for the year	12,330	
	• Transfers	99,24,677	65,854
	Total (Rs.)	**99,37,007**	**65,854**
310	**Balance at the end of the current year**	**3,87,39,795**	**3,13,56,349**

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

Particulars	**Sanchit Nidhi Current Year 2023-24**	**Other Fund Current Year 2023-24**	**Total**	**Sanchit Nidhi Previous Year 2022-23**	**Other Fund Previous Year 2022-23**	**Total**
Account Code	**31,110**	**31,17,000**		**31,110**	**31,17,000**	
(a) Opening Balance	-					
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	1,05,258					
• Interest/Dividend earned on Special Fund Investments						
• Profit on disposal of Special Fund Investments						
•Appreciation in Value of Special Fund Investments						
•Other addition (Specify nature)						
Total (b)	**1,05,258**					
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special Fund Investments				-	-	
• Diminution in Value of Special Fund Investments				-	-	-
• Transferred to Municipal Fund				-	-	-
Total (c)	-			-	-	-
(d) Advance For Expenses				-	-	-
Net Balance of Special Funds (a + b) -(c+d)	**1,05,258**			-	-	-

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नगर परिषद बिलहरा
(म.प्र.)

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution		5,28,48,729	5,28,48,729		5,28,48,729
31211	Capital Reserve					
31220	Borrowing Redemption					
31230	Special Funds (Utilised)					
31240	Statutory Reserve					
31250	General Reserve					
31260	Revaluation Reserve					
	Total Reserve funds	-	5,28,48,729	5,28,48,729	-	5,28,48,729

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32,010	32,020	32,080	32,060		
(a) Opening Balance	**3,74,16,000**	**6,89,26,000**				10,63,42,000
(b) Additions to the Grants *						
• Grant received during the year	76,55,791	3,95,25,720	-			4,71,81,511
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant Investments						-
• Appreciation in Value of Grant Investments						-
• Other addition (MPUSP Opening Balance Regrouped)						-
Total (b)	**76,55,791**	**3,95,25,720**	-	-	-	4,71,81,511
Total (a + b)	**4,50,71,791**	**10,84,51,720**	-	-	-	15,35,23,511
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	4,08,78,942	-	-	-	4,08,78,942
• Capital Expenditure on Other			-	-	-	-
• Revenue Expenditure on			-	-		-
o Salary, Wages, allowances etc.		-	-	-	-	-
o Others			-	-	-	-
• Other:						
o Loss on disposal of Grant			-	-	-	-
o Grants Refunded			-	-	-	-
• Other administrative charges			-	-	-	-
Total (c)	-	**4,08,78,942**	-	-	-	4,08,78,942
Net balance at the year end (a+b)- (c)	**4,50,71,791**	**6,75,72,778**	-	-	-	11,26,44,569

Schedule B-5: Secured Loans

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

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Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	46,37,521	12,01,439.00
34020	From Revenues		
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**46,37,521**	**12,01,439**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors		
35011	Employee Liabilities		
35012	Interest Accrued and Due		
35020	Recoveries Payable	61,57,602	13,54,217.00
35030	Government Dues Payable		
35040	Refunds Payable		
35080	Others, miscellaneous		
35041	Advance Collection of Revenues		
35013	Outstanding Liabilities		-
	Total Other liabilities (Sundry Creditors)	**61,57,602**	**13,54,217**

Schedule B-10: Provisions

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

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance on 01.04.2023	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year 31.03.2024	Estimated Useful Life	Accumulated Depreciation: Opening Balance on 01.04.2023	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year 31.03.2024	Net Block: At the end of Current Year 2023-24
1	2	3	4	5	6		7	8	9	10	11
41010	**Land**	-		-	-		-	-	-	-	-
41020	**Buildings**	97,30,862.62	2,19,67,889.99	-	3,16,98,752.61	30	3,97,504.95	9,90,543.67	-	13,88,048.62	3,03,10,703.99
41025	**Heritage Building**	-		-	-	30	-	-	-	-	-
	Infrastructure Assets										
41030	• Roads and Bridges	1,18,73,091.01	4,09,39,294.82	-	5,28,12,385.83	20	7,05,875.72	24,73,294.54	-	31,79,170.26	4,96,33,215.57
41031	• Sewerage and Drainage	18,42,117.00	4,99,000.00	-	23,41,117.00	15	1,52,789.56	1,38,084.77	-	2,90,874.33	20,50,242.67
41032	• Water ways	20,31,438.47	41,91,541.05	-	62,22,979.52	15	1,45,720.55	3,84,407.33	-	5,30,127.88	56,92,851.64
41033	• Public Lighting	31,02,410.00	56,03,815.93	-	87,06,225.93	5	11,07,718.62	14,32,639.20	-	25,40,357.82	61,65,868.11
41034	• Bridge	-	-	-	-	30	-	-	-	-	-
	Other assets	-			-		-	-			-
41040	• Plants & Machinery	19,84,178.72	4,36,404.00	-	24,20,582.72	10	3,08,990.14	1,99,056.34	-	5,08,046.48	19,12,536.24
41050	• Vehicles	80,73,799.00	16,98,626.00	-	97,72,425.00	10	12,76,915.81	8,00,688.79	-	20,77,604.60	76,94,820.40
41060	• Office & other equipment	29,00,989.00	1,47,360.00	-	30,48,349.00	5	6,38,934.77	4,51,399.36	-	10,90,334.13	19,58,014.87
41070	• Furniture, fixtures, fittings and electrical appliances	16,65,391.00	1,22,786.00	-	17,88,177.00	10	2,31,136.64	1,46,763.15	-	3,77,899.79	14,10,277.21
4180	• Other fixed assets	98,960.00	24,68,290.57	-	25,67,250.57	5	33,844.32	4,81,008.74	-	5,14,853.06	20,52,397.51
	Total	**4,33,03,236.82**	**7,80,75,008.36**	-	**12,13,78,245.18**		**49,99,431.08**	**74,97,885.91**	-	**1,24,97,316.99**	**10,88,80,928.19**
41210	Work-in-progress	1,63,54,493.48	69,72,975.56	-	2,33,27,469.04						-
	Total	**5,96,57,730.30**	**8,50,47,983.92**	-	**14,47,05,714.22**		**49,99,431.08**	**74,97,885.91**	-	**1,24,97,316.99**	**10,88,80,928.19**

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	92,895	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	**92,895**	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	1,93,348		1,93,348	
	More than 5 years*	-	-	-	-
	Sub - total	**1,93,348**	-	**1,93,348**	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**1,93,348**	-	**1,93,348**	-
				-	
43120	**Receivable for Water Taxes**			-	-
	Less than 3 years				
	More than 3 years*				
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-
				-	
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	5,63,457			
	More than 3 years*			-	
	Sub - total	**5,63,457**	-	**5,63,457**	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**5,63,457**	-	**5,63,457**	-
				-	
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years				
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**7,56,805**	-	**7,56,805**	-

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Schedule B-16: Prepaid Expenses

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

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	8,20,75,377	10,19,50,200.00
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	**8,20,75,377**	**10,19,50,200.00**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**8,20,75,377**	**10,19,50,200**

Schedule B-18: Loans, advances, and deposits

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

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

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

Schedule B-19: Other Assets

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

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

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

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जिला [illegible]

Bilhara Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	10,05,690	7,56,674
	Assigned Revenues & Compensation	IE-2	2,55,57,034	3,06,58,645
	Rental Income from Municipal Properties	IE-3	3,96,746	
	Fees & User Charges	IE-4	2,55,826	12,12,801
	Sale & Hire Charges	IE-5	3,58,215	-
	Revenue Grants, Contributions & Subsidies	IE-6	44,96,590	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	79,726	10,[illegible]
	Other Income	IE-9	8,965	
	Total - INCOME		**3,21,58,792**	**3,26,38,5[illegible]3**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,10,06,625	85,60,357
	Administrative Expenses	IE-11	50,55,626	17,44,7[illegible]3
	Operations & Maintenance	IE-12	56,12,501	1,32,20,[illegible]3
	Interest & Finance Expenses	IE-13	118	[illegible]4
	Programme Expenses	IE-14	13,45,017	15,93,283
	Revenue Grants, Contributions & subsidies	IE-15	14,80,000	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	68,090	
	Depreciation	IE-18	74,97,886	31,35,[illegible]7
	Total - EXPENDITURE		**3,20,65,864**	**2,82,74,9[illegible]6**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**92,928**	43,63,596
D	Add/Less: Prior period Items (Net)	IE-19	-	
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**92,928**	43,63,596
F	**Less: Transfer to Reserve Funds**		1,05,258	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(12,330)**	43,63,596

Bilhara Municipal Council

Chief Municipal Officer

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Accounts Officer

BALWINDER ASSOCIATES FRN-0 [illegible] CHARTERED ACCOUNTANTS

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN:24428742BKFCUF4563

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

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	2,86,678	2,17,141
11002	Water tax	-	-
11003	Sewerage tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	93,946	69,781
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Town Devlopment Cess	93,946	69,792
110013	Samekit Kar-Consolidated	5,31,120	3,99,960
	Sub-total	**10,05,690**	**7,56,674**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**10,05,690**	**7,56,674**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	-	4,00,547.18
12020	Compensation in lieu of Octroi	2,55,57,034	3,02,58,098.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**2,55,57,034**	**3,06,58,645**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	3,96,746	
	Sub-Total	**3,96,746**	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**3,96,746**	-

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	100.00
14011	Licensing Fees	1,46,460	4,200.00
14012	Fees for Grant of Permit	-	11,614.00
14013	Fees for Certificate or Extract	15,390	6,650.00
14014	Development Charges	-	
14015	Regularization Fees	11,000	
14020	Penalties and Fines	59,540	8,000.00
14040	Other Fees	985	5,15,631.00
14050	User Charges	7,575	5,05,388.00
14060	Entry Fees	-	
14070	Service / Administrative Charges	14,876	
14080	Other Charges	-	1,61,218.40
	Sub-Total	**2,55,826**	**12,12,801**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**2,55,826**	**12,12,801**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	3,55,215	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	3,000	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**3,58,215**	-

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	44,31,790	-
1601011	Grant Revenue-Central Govt.	-	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	64,800	-
	Total Revenue Grants, Contributions & Subsidies	**44,96,590**	**-**

Schedule IE-7: Income from Investments - General Fund

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

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	79,726	10,412
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**79,726**	**10,412**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
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	8,965	-
	Total Other Income	**8,965**	**-**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	1,04,74,669	85,80,356.60
21020	Benefits and Allowances	5,31,956	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	**1,10,06,625**	**85,80,357**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	6,400	-
22011	Office maintenance	15,98,378	21,223.00
22012	Communication Expenses	-	1,200.00
22020	Books & Periodicals	10,670	-
22021	Printing and Stationery	4,26,407	4,20,499.00
22030	Traveling & Conveyance	6,74,023	-
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	10,66,463	-
22052	Professional and other Fees	6,03,668	6,67,281.00
22060	Advertisement and Publicity	6,69,617	4,87,611.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	1,46,918.60
	Total administrative expenses	**50,55,626**	**17,44,733**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	28,41,074.85
23020	Bulk Purchases	-	39,46,223.96
23030	Consumption of Stores	23,48,782	
23040	Hire Charges	7,49,797	10,03,730.00
23050	Repairs & maintenance -Infrastructure Assets	11,65,980	15,98,714.85
23050	Repairs & maintenance - Water Ways	-	13,52,027.00
23051	Repairs & maintenance - Civic Amenities	1,82,062	
23052	Repairs & maintenance - Buildings	4,220	2,95,953.00
23053	Repairs & maintenance - Vehicles	2,95,231	2,09,558.00
23054	Repairs & maintenance - Furnitures	72,115	1,22,380.00
23055	Repairs & maintenance - Office Equipments	42,220	1,36,364.00
23056	Repairs & maintenance - Electrical Appliances	4,69,870	11,28,199.00
23057	Repairs & maintenance - Plant & Machinary	-	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	2,63,724	4,77,668
23080	Other operating & maintenance expenses	18,500	1,08,960.00
23090	Other Grants & Programs Expense	-	-
	Total operations & maintenance	**56,12,501**	**1,32,20,853**

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नगर परिषद बिलहरा
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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	118	144
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**118**	**144**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	1,31,521	-
25020	Own Programs	10,56,439	-
25040	Social Security Scheme Expense	-	30,000
25030	Share in Programs of others	1,57,057	15,63,283
	Total Programme Expenses	**13,45,017**	**15,93,283**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	14,70,000	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	10,000	
	Total Revenue Grants, Contributions & Subsidies	**14,80,000**	-

Schedule IE-16: Provisions & Write off

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

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	68,090	-
	Total Miscellaneous expenses	**68,090**	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	74,97,886	31,35,567
	Total Depreciation	**74,97,886**	**31,35,567**

Schedule IE-19: Prior Period Items (Net)

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

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नगर परिषद बिलहरा
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Bilhara Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances								
	Cash balances including Imprest Balance		-	-					
	Balances with Banks/Treasury (including in designated bank accounts)		10,19,50,200	7,18,92,280					
	Operating Receipts					**Operating Payments**			
110	Tax Revenue	RP - 1	67,722	7,56,654	210	Establishment Expenses	RP - 10	1,10,06,625	75,17,000
120	Assigned Revenues & Compensations	RP - 2	2,67,90,938	3,06,58,645	220	Administrative Expenses	RP - 11	50,55,626	10,62,198
130	Rental income from Municipal Properties	RP - 3	3,96,746	56,636	230	Operations and Maintenance	RP - 12	32,63,719	76,29,498
140	Fees & User Charges	RP - 4	2,41,950	11,56,185	240	Interest & Finance Charges	RP - 13	118	144
150	Sale & Hire Charges	RP - 5	3,58,215	-	250	Programme Expenses	RP - 14	13,45,017	1,57,732
160	Revenue Grants, Contributions & Subsidies	RP - 6	9,32,270	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	14,80,000	
170	Income from Investments	RP - 7	-	-	430	Purchase of Stores	RP - 16	24,41,677	
171	Interest Earned	RP - 8	79,726	10,411	271	Miscellaneous expenses	RP - 17	68,090	
180	Other Income	RP - 9	1,03,865	4,86,351		Prior Period		-	
	Non-Operating Receipts-					**Non-Operating Payments**			
						Refund of Deposits			
340	Deposits Received	RP - 19	1,49,600	20,000	350	Payment to Sundry Creditors	RP - 24	6,81,82,475	21,21,826
320	Grants and contribution for specific purposes	RP - 20	4,27,52,302	4,51,69,000	311	Reserve Fund Paid	RP - 25	-	
350	Other Liabilities		19,55,328	-	320	Grants and contribution for specific purposes Payments	RP - 27	-	
35090	Sale proceeds from Assets					Provision for expenses		-	
35090	Realisation of Investment - General Fund		-	-	410	Acquisition / Purchase of Fixed Assets	RP - 26	-	2,93,69,006
35090	Realisation of Investment - Other Funds		-	-	341	Deposit works	RP - 22	14,84,425	3,98,559
341	Deposit works					Investments - General Fund		-	
35041	Revenue Collected in Advance					Investments - Special Fund		-	
	Loans & Advances to Employees (recovery)					Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	331	Repayment of Loans, Advances	RP - 18	-	
431	Debtors(receivable)	RP - 23	6,24,288	-		Prepaid Expenses			
330	Loans Received	RP - 30	-	-	311	Earmarked Fund Paid	RP - 21	-	
311	Earmarked Funds		-		460	Other Loans & Advances	RP - 29	-	
310	Municipal Fund		-			Municipal Fund		-	
						Closing Balances			
						Cash balances including Imprest Balance		-	
						Balances with Banks/Treasury (including in designated bank accounts)		8,20,75,377	10,19,50,200
	TOTAL		**17,64,03,150**	**15,02,06,163**		**TOTAL**		**17,64,03,150**	**15,02,06,163**

Bilhara Municipal Council

मुख्य नगर पालिका अधिकारी
Chief Municipal Officer
नगर परिषद बिलहरा
जिला–सागर (म.प्र.)

Accounts Officer

For Balwinder Associates
Chartered Accountants

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN:24428742BKFCUF4563

BALWINDER & ASSOCIATES
FRN-018
CHARTERED ACCOUNTANTS

Bilhara Municipal Council

Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	-	2,17,141
11002	Water Tax		
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11008	Tax on Animal	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	69,761
11008	Other Taxes	-	-
11080	Town Devlopment Cess	67,722.00	69,792
110013	Samekit Kar-Consolidated	-	3,99,960
	Total Tax Revenue	**67,722**	**7,56,654**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	-	4,00,547
12020	Compensation in lieu of Taxes / duties	2,67,90,938	3,02,58,098
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**2,67,90,938**	**3,06,58,645**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	63,836
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	3,96,746	-
	Sub-Total	**3,96,746**	**63,836**
13090	Less: Rent Remission and Refunds	-	7,200
	Sub-total	**-**	**7,200**
	Total Rental Income from Municipal Properties	**3,96,746**	**56,636**

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नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

BALWINDER ASSOCIATES CHARTERED ACCOUNTANTS

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	100
14011	Licensing Fees	1,46,460	4,200
14012	Fees for Grant of Permit	-	11,614
14013	Fees for Certificate or Extract	15,390	6,650
14014	Development Charges	-	-
14015	Regularization Fees	11,000	
14020	Penalties and Fines	59,540	8,000
14040	Other Fees	985	4,58,995
14050	User Charges	8,575	5,05,388
14060	Entry Fees	-	
14070	Service / Administrative Charges	-	
14080	Other Charges	-	1,61,478
	Sub-Total	**2,41,950**	**11,56,425**
14090	Less: Rent Remission and Refunds	-	240
	Sub-total	-	240
	Total Income from Fees & User Charges	**2,41,950**	**11,56,185**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	3,55,215	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	3,000	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**3,58,215**	-

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	8,67,470	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	64,800	-
	Total Revenue Grants, Contributions & Subsidies	**9,32,270**	-

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नगर परिषद [illegible]
जिला–सागर (म.प्र.)

Schedule RP - 7: Income from Investments - General Fund

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

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	79,726.00	10,411
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	**79,726**	**10,411**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	
18050	Unclaimed Refund/ Liabilities	-	4,86,351
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	1,03,865	-
	Total Other Income	**1,03,865**	**4,86,351**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	1,04,74,669	75,17,000
21020	Benefits and Allowances	5,31,956	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**1,10,06,625**	**75,17,000**

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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	6,400	-
22011	Office maintenance	15,98,378	-
22012	Communication Expenses	-	-
22020	Books & Periodicals	10,670	-
22021	Printing and Stationery	4,26,407	97,938
22030	Traveling & Conveyance	6,74,023	-
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	10,66,463	-
22052	Professional and other Fees	6,03,668	5,94,260
22060	Advertisement and Publicity	6,69,617	1,32,029
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	2,37,971
	Total Administrative Expenses	**50,55,626**	**10,62,198**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**50,55,626**	**10,62,198**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	18,68,164
23020	Bulk Purchases	-	65,065
23030	Consumption of Stores	-	-
23040	Hire Charges	7,49,797	1,28,615
23050	Repairs & maintenance -Infrastructure Assets	11,65,980	-
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	1,82,062	1,500
23053	Repairs & maintenance - Vehicles	4,220	63,939
23054	Repairs & maintenance - Furnitures	2,95,231	-
23055	Repairs & maintenance - Office Equipments	72,115	33,285
23056	Repairs & maintenance - Electrical Appliances	42,220	18,635
23057	Repairs & maintenance - Heritage Building	4,69,870	-
23059	Repairs & maintenance - Other	2,63,724	54,09,515
23080	Other operating & maintenance expenses	18,500	40,780
	Total Operations & Maintenance Expenses	**32,63,719**	**76,29,498**

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नगर परिषद बिलहरा
जिला-सागर (म.प्र.)

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	118	144
24080	Other Finance Expenses	-	
	Sub-Total	**118**	144
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**118**	144

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	1,31,521	-
25020	Own Programs	10,56,439	75,690
25040	Social Security Scheme Expense	-	10,000
25030	Share in Programs of others	1,57,057	72,042
	Total Programme Expenses	**13,45,017**	**1,57,732**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	14,70,000	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	10,000	
	Total Revenue Grants, Contributions & Subsidies	**14,80,000**	-

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	24,41,677	-
	Total Stores Purchased	**24,41,677**	-

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27160	Penality And Fine	-	-
27180	Other Miscellaneous Expenses	68,090	
	Total Miscellaneous Expenses	**68,090**	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	-	-
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	1,49,600	20,000
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	**1,49,600**	**20,000**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**1,49,600**	**20,000**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	76,55,791	1,20,91,000
320200	Grant from State Government	3,50,96,511	3,30,78,000
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**4,27,52,302**	**4,51,69,000**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**4,27,52,302**	**4,51,69,000**

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Schedule RP - 21: Earmarked Funds Paid

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

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works	14,84,425	3,98,559
3418000	Deposit for Other Works	-	-
	Total Deposit Work	**14,84,425**	**3,98,559**
	Less: Payment	-	-
	Net Deposit Work	**14,84,425**	**3,98,559**

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	2,06,262	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	4,18,026	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**6,24,288**	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	6,81,82,475	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	-	-
3503000	Govt. Dues Payable	-	21,21,826
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**6,81,82,475**	**21,21,826**

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नगर परिषद बिलहरा
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Schedule RP - 25: Reserve Funds Paid

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

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	43,73,807
4103000	Roads & Bridges	-	84,55,726
4103100	Sewerage & Drainage	-	12,31,028
4103200	Water Ways	-	18,06,431
4103300	Public Lighting	-	
4104000	Plant & Machinery	-	5,74,902
4105000	Vehicle	-	21,09,999
4106000	Office & Other Equipments	-	98,716
4107000	Furniture & Fixtures	-	8,97,720
41020	Other Structure	-	98,20,677
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	-	2,93,69,006

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

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

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नगर परिषद सिरसहा
जिला-सागर (म.प्र.)

Schedule RP - 29: Loans & Advances

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

Schedule RP - 30 Loan Received

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

Bilhara Municipal Council
Statement of Cash Flow
As on 31 March 2024

Particulars	Current Year 2023-24 (Rs.)		Previous Year 2022-23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	2,88,91,706		3,31,14,472	
Recovery from Debtors	25,79,616		-	
Advances Received	-		-	
Deposits Received	1,49,600	3,16,20,922	20,000	3,31,34,472
Revenue Expenses	2,46,60,755	9,43,27,655	1,63,66,427	
Advances Paid	-		-	
Payment to Creditors	6,81,82,475		-	
Advance collection of revenue	-			
Payment for Employees Liability	-		-	
Payment Against Statutory Recoveries	-		21,21,826	
Deposits Repaid	14,84,425		3,98,559	
Previous Year Expenses Booked in Current Year	-		-	1,88,86,812
Net Cash Generated from/used in Operating Activities [A]		(6,27,06,733)		1,42,47,660
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	79,726	79,726	10,411	10,411
Purchase of Fixed Assets	-		2,93,69,006	
Increase/(Decrease) in Special Funds/Grants	(4,27,52,302)		(4,51,69,000)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	-	(4,27,52,302)	-	(1,57,99,994)
Net Cash Generated from/used in Investing Activities [B]		4,28,32,028		1,58,10,404
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	118	118	144	144
Net Cash Generated from/used in Financing Activities [C]		(118)		(144)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(1,98,74,823)		3,00,57,920
Cash & Cash Equivalent at the beginning of Period		10,19,50,200		7,18,92,280
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		8,20,75,377		10,19,50,200
Cash Balances	-		-	
Bank Balances	8,20,75,377		10,19,50,200	
Total of the Breakup of Cash & Cash Equivalent		8,20,75,377		10,19,50,200
Difference		-		-

Bilhara Municipal Council

For Balwinder Associates
Chartered Accountants

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद बिल्हरा
जिला-सागर (म.प्र.)

Accounts Officer

CA Jasmeet Singh Saluja
Partner
M. No. 428742
UDIN:24428742BKFCUF4563

Bank Reconciliation statement

As on: 31st March2024, Bilhara

Bank of Baroda A/c-61410200000020

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					7,60,27,840
B.	Add:-					
	Vendore Payment Cancel		-		-	
					-	-
C.	Less:-					
	Amount enter in cash book but deposit in bank next year			-	-	
				-	-	-
D.	Adjusted balance as per Tally				[A + B -C]	7,60,27,840
E.	**Closing balance as per Bank statement as on 31.03.2024**					7,60,27,840
F.	**DIfference found**				[D - E]	(0)

Bank Reconciliation statement

As on: 31st March2024,Bilhara

Bank of Baroda A/c-61410200000019

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					7,31,639
B.	Add:-					
					-	
					-	-
C.	Less:-					
	Amount enter in cash book but deposit in bank next year			-	-	
						-
D.	Adjusted balance as per Tally				[A + B -C]	7,31,639
E.	**Closing balance as per Bank statement as on 31.03.2024**					7,31,639
F.	**DIfference found**				[D - E]	(0)

Bank Reconciliation statement

As on: 31st March2024,Bilhara

Bank of Baroda A/c-61410100001677

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					2,40,606
B.	Add:-					-
					-	-
					-	-
C.	Less:-					-
	Amount enter in cash book but deposit in bank next year			-	-	-
						-
D.	Adjusted balance as per Tally				[A + B -C]	2,40,606
E.	**Closing balance as per Bank statement as on 31.03.2024**					2,40,606
F.	**DIfference found**				[D - E]	-

Bank Reconciliation statement

As on: 31st March2024,Bilhara

Madhyanchal Gramin Bank A/C 80052036406

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					50,75,292
B.	Add:-				-	
					-	-
C.	Less:-			-	-	
	Amount enter in cash book but deposit in bank next year					-
D.	Adjusted balance as per Tally				[A + B -C]	50,75,292
E.	**Closing balance as per Bank statement as on 31.03.2024**					50,75,292
F.	**DIfference found**				[D - E]	-