** AUDIT REPORT FOR FY 2023-2024 **

# NAGAR PALIKA RAISEN
# DIVISION-BHOPAL (M.P.)

## AUDITED BY

**NRPB & ASSOCIATES**

CHARTERED ACCOUNTANTS

## Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
RAISEN NAGAR PALIKA,

TO,
THE MEMBERS OF NAGAR PALIKA,
RAISEN NAGAR PALIKA,

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

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

## Opinion

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

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2024;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

## Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

## Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate Urban Administration & Development and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

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

ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E-Nagar Palika software.

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iii) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment ) not matched.

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

i) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct.

2. Audit of Expenditure

i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit Nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY,SWM etc ) proper Accounting entries. PMAY and SWM Grant handled on PFMS portal which is handle by Directorate of Urban.

iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. NULM, PMAY,SBM Grant is running in ULB but All the instalment BLC and AHP accounting Through PFMS Portal and we provided access for checking.

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

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

vi) We verified scheme and project wise Utilization but Grant and scheme Utilization certificate didn't provide for checking. We have checked from cash book and grant register found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

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

3. Audit of Book Keeping

i) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

ii) We verified the Bank Reconciliation Statement and found it in accordance with records and

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bank statements of ULB.

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

iv) All the Receipts and Payments are matched with bank statements.

4. Audit of Fixed Deposit Receipts

i) We found ULB have FDR of Rs. 1,56,800/- from Previous Year, Not Made fixed deposits during the year.

ii) Audit of Tenders/ Bids

i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.

ii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

6. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and State Government its Utilization Certificate issued by ULB but Amurat Grant, SBM Grant and PMAY Grant Running through PFMAS Portal in ULB.

ii) We have not been not provided with Loan statement and utilization certificate of HUDCO Loan to find out the actual impact on liability shown in the Balance sheet. As Per Loan Register we have checked below details:-

| Loan Name | Loan Outstanding As on 31.03.24 | Instalment Paid During the year |
|---|---|---|
| CM Infrastructure Yojna | 13,06,29,940/- | 41,85,716/- |

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

**For NRPB& ASSOCIATES**
Chartered Accountants
(FRN No:)
028602C

(Partner)
UDIN : 25155057BMJIHC2756

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## ANNEXURE – A

**(Part of Annexed Audit Report)**

**Emphasis of Matters**

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand.GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.

2. We have verified the dates of the Quarterly TDS Returns from there challans and found it filled within the due dates and same day deducted and deposit in bank but ULB didn't provided Traces detail for checking for detailed checking.

3. On checking we found that TDS has not been deducted on payment of hiring of vehicles.

4. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

5. We have gone through Contractor's file on random basis and observed the following:
   (a) That majority of works contract are not completed within stipulated time.
   (b) No approval for extension of time period is obtained from the authority.
   (c) No penalty or Compensation is charged from contractors for delay in the work.
   (d) No completion certificates are issued by the Engineers to any contractor.
   (e) Final bill payments are still due in every file which we checked.
   (f) Documents regarding Provident Fund Registration is not available on records.
   (g) Documents regarding Labour Act Registration is not available on records.
   (h) Labour Report is not available.
   (i) Royalty Certificate is also not available.
   (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
   (k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.

6. Bank balances has been worked out on the basis of Bank statement & Cash Book provided. Details are given in bank Reconciliation Statement.

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7. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Revenue Receipts taken form the department do not match with the receipts shown in Receipt-Payment Account.

8. During the checking we found ULB is not updating Grant Register, Investment Register and Loan Register, Revenue recovery details etc.

9. During the checking we found ULB is not maintain any separate registers nor updating Employee EPF, GPF, NPS, TDS employee and other Government dues etc , So we cannot comment on it.

10. We have given all the comments as provided data from organization, we are not responsible to unfurnished data & details.

NRPB & ASSOCIATES Chartered Accountants

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TABLE :2

# Nagar Palika Raisen
## BALANCE SHEET
## As on 31ST MARCH 2024

| | Particulars | Schedule No. | Current Year (23-24) | Previous Year (2022-23) |
|---|---|---|---|---|
| A | *SOURCES OF FUNDS* | | | |
| A1 | **Reserves and Surplus** | | | |
| | Municipal (General ) Fund | B-1 | 17,52,05,800.15 | 18,08,13,061.35 |
| | Earmarked Funds | B-2 | 1,00,75,404.00 | 1,00,75,404.00 |
| | Reserves | B-3 | 15,03,50,767.71 | 14,84,22,040.71 |
| | **Total Reserves and Surplus** | | 33,56,31,971.86 | 33,93,10,506.06 |
| A-2 | **Grants, Contributions for Specific Purpose** | B-4 | 2,89,81,760.00 | 3,43,76,488.00 |
| A3 | **Loans** | | | |
| | Secured Loans | B-5 | 13,06,29,940.00 | 13,48,15,656.00 |
| | Unsecured Loans | B-6 | - | - |
| | **Total Loans** | | 13,06,29,940.00 | 13,48,15,656.00 |
| | **TOTAL SOURCES OF FUNDS (A1-A3)** | | 49,52,43,671.86 | 50,85,02,650.06 |
| B | *APPLICATION OF FUNDS* | | | |
| B1 | **Fixed Assets** | B-11 | | |
| | Gross Block | | 37,21,35,829.00 | 34,28,40,372.00 |
| | Less : Accumulated depreciation | | 22,17,85,061.29 | 19,44,18,331.29 |
| | Net Block | | 15,03,50,767.71 | 14,84,22,040.71 |
| | Capital Work in Progress | | 29,04,60,868.00 | 29,43,11,298.00 |
| | **Total Fixed Assets** | | 44,08,11,635.71 | 44,27,33,338.71 |
| B2 | **Investments** | | | |
| | Investments-General Fund | B-12 | - | - |
| | Investments-other Fund | B-13 | 1,56,800.00 | 1,56,800.00 |
| | **Total Investment** | | 1,56,800.00 | 1,56,800.00 |
| B3 | **Current Assets, loans & Advances** | | | |
| | Stock in hand (Inventories) | B-14 | 2,32,890.00 | 5,82,532.00 |
| | Sundry Debtors (Receivables) | B-15 | 8,02,34,785.55 | 7,92,71,690.75 |
| | Gross Amount outstanding | | - | - |
| | Less: Accumulated Provision against bad and doubtful receivables | | - | - |
| | Prepaid Expenses | B-16 | - | - |
| | Cash and Bank Balance | B-17 | 5,80,03,088.00 | 7,05,27,035.00 |
| | Loans , advances and deposits | B-18 | 23,46,221.00 | 23,46,221.00 |
| | **Total Current Assets** | | 14,08,16,984.55 | 15,27,27,478.75 |
| B4 | **Current Liabilities and Provisions** | | | |
| | Deposits received | B-7 | 6,74,81,741.40 | 6,69,72,101.40 |
| | Deposit Works | B-8 | - | - |
| | Other liabilities( Sundry Creditors) | B-9 | 1,69,08,729.00 | 1,82,72,276.00 |
| | Provisions | B-10 | 21,51,278.00 | 18,70,590.00 |
| | **Total Current Liabilities** | | 8,65,41,748.40 | 8,71,14,967.40 |
| B5 | Net Current Assets (B3-B4) | | 5,42,75,236.15 | 6,56,12,511.35 |
| 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)** | | 49,52,43,671.86 | 50,85,02,650.06 |
| | **Notes to the Balance Sheet** | B-21 | | |

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Nagar Palika Raisen

As On 31.03.2024

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

ACCOUNT CODE : 3100000

| Account Code | Particulars | Total |
|---|---|---|
| | | |
| 3100000 | Balance as per last account | 18,08,13,061.35 |
| | Addition during the year | - |
| | . Surplus for the year | - |
| | . Transfers | - |
| | Total (Rs.) | 18,08,13,061.35 |
| | Deductions during the year | - |
| | . Deficit for the year | 56,07,261.20 |
| | . Transfers | - |
| | **Balance at the end of the Current year** | **17,52,05,800.15** |

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Nagar Palika Raisen

As On 31.03.2024

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

| Particulars | Trust & Agency Funds | Total |
|---|---|---|
| ACCOUNT CODE | 3117001 | |
| (a) Opening Balance | 1,00,75,404.00 | 1,00,75,404.00 |
| (b) Additions to the Special Fund | - | - |
| Grant Received from Govt. | - | - |
| * Transfer From Municipal Fund | - | - |
| * Interest / Dividend earned on Special Fund Investments | | - |
| * Profit on disposal of Special Fund Investments | | |
| * Appreciation in Value of Special Fund Investments | | |
| * Other Addition (Specify nature) | | |
| **Total (b)** | **1,00,75,404.00** | **1,00,75,404.00** |
| *(c) Payments out of Funds* | - | - |
| *[I] Capital Expenditure on* | - | - |
| ** Fixed Assets* | | |
| ** 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)** | - | - |
| **Advances for expenses (d)** | - | - |
| **Net Balance at the year end (a+b)-(c+d)** | **1,00,75,404.00** | **1,00,75,404.00** |

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Nagar Palika Raisen
As On 31.03.2024

ule B-3: Reserves

Accounting Code 3120000

| unt Code | Particulars | Opening Balance | Additions during the year (Rs.) | Total (Rs.) | Deductions during the year (Rs.) | Balance at the end of current year (Rs.) |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4.00 | 5=(3+4) | 6 | 7=(5-6) |
| 3121000 | Capital Contribution | 14,84,22,040.71 | 2,92,95,457.00 | 17,77,17,497.71 | 2,73,66,730.00 | 15,03,50,767.71 |
| 3121100 | Capital Reserve | - | | | | |
| 3122000 | Borrowing Redemption | - | - | - | - | - |
| 3123000 | Special Funds (Utilised) | - | - | - | - | - |
| 3124000 | Statutory Reserve | - | - | - | - | - |
| | Adition During Year | | - | - | - | - |
| 3125000 | General Reserve | | | | | |
| 3126000 | Revaluation Reserve | - | - | - | - | - |
| | **Total Reserve Funds** | **14,84,22,040.71** | **2,92,95,457.00** | **17,77,17,497.71** | **2,73,66,730.00** | **15,03,50,767.71** |

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Nagar Palika Raisen
As On 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

| Particulars | Grants From Central Government | Grants From State Government | Grants - other | TOTAL |
|---|---|---|---|---|
| Account Code | 32010 | 32020 | 32080 | |
| (a) Opening Balance | 3,33,79,146 | 9,97,342 | - | 3,43,76,488.00 |
| (b) Additions to the Grants* | | | | - |
| * Grants received during the year | 1,76,92,996 | 4,02,74,753 | - | 5,79,67,749.00 |
| * Interest / Dividend earned on Grant Investments | | | | - |
| * Profit on disposal of Grant Investments | | | | |
| * Appreciation in Value of Grant Investments | | | | |
| * Other Addition | - | - | | - |
| Total (b) | 1,76,92,996 | 4,02,74,753 | - | 5,79,67,749.00 |
| Total (a+b) | 5,10,72,142 | 4,12,72,095 | - | 9,23,44,237.00 |
| (c) Payments out of Funds | | | | |
| * Capital Expenditure on Fixed Assets | 1,17,18,182.00 | 1,75,77,275.00 | - | 2,92,95,457.00 |
| * Capital Expenditure on other | - | - | | - |
| * Revenue Expenditure on | | | | - |
| * Salary , Wages and allowances etc. | | | | - |
| * Rent | | | | |
| * Other: | 2,17,98,221.00 | 1,22,68,799.00 | - | 3,40,67,020.00 |
| * Loss on disposal of Special fund Investments | | | | |
| * Dimunition in Value of Special Fund Investments | | | | |
| * Grants Refunded | | | | |
| * Other administrative Charges | | | | |
| Total (c) | 3,35,16,403 | 2,98,46,074 | - | 6,33,62,477.00 |
| Net Balance at the year end (a+b)-(c) | 1,75,55,739 | 1,14,26,021 | - | 2,89,81,760.00 |

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Nagar Palika Raisen

As On 31.03.2024

**Schedule B-5: Secured Loans** Accounting Code 3300000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 3301000 | Loans From Central Govt. | | |
| 3302000 | Loans From State Govt. & Associations | 13,06,29,940.00 | 13,48,15,656.00 |
| 3303000 | Loans From Govt.bodies | | - |
| 3304000 | Loans From International Agencies | - | - |
| 3305000 | Loans From banks & other financial Institutions | - | - |
| 3306000 | Other Terms Loans | - | - |
| 3307000 | Bonds & debentures | | |
| 3308000 | Other Loans | | |
| | **Total Secured Loans** | **13,06,29,940.00** | 13,48,15,656.00 |

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Nagar Palika Raisen
As On 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 3311000 | Loans From Central Govt. | - | |
| 3312000 | Loans From State Govt. | | |
| 3313000 | Loans From Govt.bodies & Associations | | |
| 3314000 | Loans From International Agencies | - | |
| 3315000 | Loans From banks & other financial Institutions (LIC) | - | |
| 3316000 | Other Terms Loans | - | |
| 3317000 | Bonds & debentures | - | |
| 3318000 | Other Loans | - | |
| | **Total Unsecured Loans** | - | |

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Nagar Palika Raisen

As On 31.03.2024

Schedule B-7: Deposits Received

Accounting Code 3400000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 3401000 | From Contractors (EMD) | 6,69,81,501.40 | 6,52,21,226.40 |
| 3401011 | Security Deposit | 5,00,240.00 | 17,50,875.00 |
| 3402001 | Water deposit | | |
| 3401001 | Earnest Money Deposit | | |
| **Total Deposits Received** | | **6,74,81,741** | **6,69,72,101.40** |

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NRPB & ASSOCIATES * Chartered Accountants *

Nagar Palika Raisen

As On 31.03.2024

Accounting Code 341000

Schedule B-8 : Deposits Works

| Account Code | Particulars | Opening Balance at the beginning of the year (Rs.) | Additions during the Current year (Rs.) | TOTAL | Utilization/ expenditure (Rs.) | Balance outstanding at the end of current year (Rs.) |
|---|---|---|---|---|---|---|
| | | | | | | |
| 3411000 | Civil Works | - | - | - | - | - |
| 3412000 | Electrical Works | - | - | - | - | - |
| 3418000 | Others (Contractor) | - | - | - | - | - |
| | **Total Deposits Works** | - | - | - | - | - |

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Nagar Palika Raisen
As On 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 3500000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 3501000 | Creditors | 1,18,60,922.00 | 1,57,11,352.00 |
| 3501100 | Employee Liabilities | 47,43,100.00 | 22,56,217.00 |
| 3501200 | Loan | | |
| 3502000 | Recoveries Payable | 2,98,275.00 | 2,98,275.00 |
| 3503000 | Government Dues Payable | - | - |
| 3504000 | Refund Payable | - | - |
| 3504100 | Advance Collection of Revenues | - | - |
| 3508000 | others | 6,432.00 | 6,432.00 |
| | **Total Other Liabilities** | **1,69,08,729** | **1,82,72,276.00** |

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Nagar Palika Raisen
As On 31.03.2024

Accounting Code 3600000

Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 3601000 | Provisions for Expenses | 21,51,278 | 18,70,590 |
| 3602000 | Provisions for Interest | - | - |
| 3603000 | Provisions for Other Assets | - | - |
| | **Total Provisions** | **21,51,278** | **18,70,590.00** |

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Chartered Accountants

Nagar Palika Raisen
As On 31.03.2024

**Schedule B-11 : Fixed Assets**

Accounting Code 4100000

| Account Code | Particulars | Gross Block | | | | Accumulated Depreciation | | | Net Block | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance | Additions during the period | Deductions during the year | Cost at the end of the year | Opening Balance | Additions during the period | Total Dep. at the end of the year | At the end of current year | At the end of the Previous year |
| | 2 | 3.00 | 4.00 | 5.00 | 6.00 | 7.00 | 8.00 | 10.00 | 11.00 | 12.00 |
| 4101000 | Land | 13,77,551.00 | 26,20,410.00 | - | 39,97,961.00 | - | | - | 39,97,961.00 | 13,77,551.00 |
| 4102000 | Building | 2,10,15,282.00 | 17,76,827.00 | - | 2,27,92,109.00 | 83,65,611.00 | 7,59,740.00 | 91,25,351.00 | 1,36,66,758.00 | 1,26,49,671.00 |
| 4103000 | Roads and Bridges | 10,02,51,411.00 | 1,38,69,539.00 | - | 11,41,20,950.00 | 10,99,12,611.00 | 1,63,02,990.00 | 12,62,15,601.00 | (1,20,94,651.00) | (96,61,200.00) |
| 4103100 | Sewerage and Draina | 3,90,56,178.00 | 60,03,014.00 | - | 4,50,59,192.00 | 1,94,57,440.00 | 30,03,950.00 | 2,24,61,390.00 | 2,25,97,802.00 | 1,95,98,738.00 |
| 4103200 | Water Ways | 14,57,78,166.00 | 37,44,566.00 | - | 14,95,22,732.00 | 3,78,61,583.15 | 37,38,070.00 | 4,15,99,653.15 | 10,79,23,078.85 | 10,79,16,582.85 |
| 4103300 | Public Lighting | 17,88,537.00 | 1,54,676.00 | - | 19,43,213.00 | 2,98,089.80 | 4,19,170.00 | 7,17,259.80 | 12,25,953.20 | 14,90,447.20 |
| 4103400 | SWM | 22,48,442.00 | - | - | 22,48,442.00 | 11,00,325.20 | - | 11,00,325.20 | 11,48,116.80 | 11,48,116.80 |
| 4104000 | Plants & Machinary | 66,34,721.00 | - | - | 66,34,721.00 | 27,65,091.00 | 6,63,470.00 | 34,28,561.00 | 32,06,160.00 | 38,69,630.00 |
| 4105000 | Vehicles | 2,00,76,380.00 | 9,12,000.00 | - | 2,09,88,380.00 | 1,26,53,196.00 | 20,98,840.00 | 1,47,52,036.00 | 62,36,344.00 | 74,23,184.00 |
| 4106000 | Office & other Equip | 28,87,131.00 | 71,600.00 | - | 29,58,731.00 | 14,20,736.00 | 2,95,870.00 | 17,16,606.00 | 12,42,125.00 | 14,66,395.00 |
| 4107000 | Fittings and | 11,26,572.00 | 1,42,825.00 | - | 12,69,397.00 | 5,23,648.14 | 84,630.00 | 6,08,278.14 | 6,61,118.86 | 6,02,923.86 |
| 4108000 | Other Fixed Assets | 6,00,001.00 | | - | 6,00,001.00 | 60,000.00 | - | 60,000.00 | 5,40,001.00 | 5,40,001.00 |
| | Total | 34,28,40,372.00 | 2,92,95,457.00 | - | 37,21,35,829.00 | 19,44,18,331.29 | 2,73,66,730.00 | 22,17,85,061.29 | 15,03,50,767.71 | 14,84,22,040.71 |
| 4120000 | Capital WIP | 29,43,11,298.00 | - | 38,50,430.00 | 29,04,60,868.00 | | - | | 29,04,60,868.00 | 29,43,11,298.00 |

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Nagar Palika Raisen
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Schedule B-12 Investments General Funds

Accounting Code A200000

| Account Code | Particulars | With whom invested | Face Value (Rs.) | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---|---|---|---|---|---|
| | - Central Govt. Securities | | - | - | |
| | - State Govt. Securities | | - | - | |
| | - Debentures and Bonds | | - | - | |
| | - Preference Shares | | - | - | |
| | - Equity Shares | | - | - | |
| | - Units of Mutual Funds | | - | - | |
| | - Other Investments (Fixed Deposits) | | | - | |
| | **Total Investments General Fund** | | - | - | |

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As On 31.03.2024

Schedule B-13: Investments- Other Funds

Accounting Code 42100000

| Account Code | Particulars | With whom Invested | Face value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|---|---|---|---|---|---|
| | - Central Govt. Securities | | | | |
| | - State Govt. Securities | | | | |
| | - Debentures and Bonds | | | | |
| | - Preference Shares | | | | |
| | - Equity Shares | | | | |
| | - Units of Mutual Funds | | | | |
| | - Other Investments | | | | |
| | -Fixed Deposit | Banks | | 1,56,800.00 | 1,56,800.00 |
| | **Total Investments- Other Funds** | | - | **1,56,800.00** | **1,56,800.00** |

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As On 31.03.2024

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 4301000 | Stores Loose | 2,32,890 | 5,82,532 |
| 4302000 | Loose Tools | - | - |
| 4308000 | Others | - | - |
| | **Total Stock in hand** | **2,32,890** | **5,82,532.00** |

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Nagar Palika Raisen
As On 31.03.2024

Schedule B-15 Sundry Debtors(Receivables)

Accounting Code 43100000

| Account Code | Particulars | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|---|---|---|---|---|---|
| 43110 | Receivables for Property Taxes | 58,25,469.00 | - | 58,25,469.00 | - |
| | Less than 3 years * | - | - | - | 17,10,289.20 |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | **Sub -Total** | **58,25,469.00** | - | **58,25,469.00** | **17,10,289.20** |
| | Net Receivables for Property Taxes | 58,25,469.00 | - | 58,25,469.00 | 17,10,289.20 |
| 43120 | Receivables for Other Taxes | 14,20,966.65 | | 14,20,966.65 | - |
| | Less than 3 years * | - | - | - | 16,21,489.65 |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | **Sub -Total** | **14,20,966.65** | - | **14,20,966.65** | **16,21,489.65** |
| | Net Receivables for Other Taxes | 14,20,966.65 | - | 14,20,966.65 | - |
| | Receivables for Fees & User Charges | 2,60,74,016.00 | - | 2,60,74,016.00 | - |
| | Less than 3 years * | - | - | - | 2,19,35,054.00 |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | **Sub -Total** | **2,60,74,016.00** | - | **2,60,74,016.00** | **2,19,35,054.00** |
| | Net Receivables for Fees & User Charges | 2,60,74,016.00 | - | 2,60,74,016.00 | - |
| 43140 | Total Receivable From Other Sources | 4,69,14,333.90 | - | 4,69,14,333.90 | - |
| | Less than 3 years * | - | - | - | 5,40,04,857.90 |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | **Sub -Total** | **4,69,14,333.90** | - | **4,69,14,333.90** | **5,40,04,857.90** |
| | **Total Sundry Debtors(Receivables)** | **8,02,34,785.55** | - | **8,02,34,785.55** | **7,92,71,690.75** |

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Accounting Code 4400000

Schedule B-16: Prepaid Expenses

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 4401000 | Establishment | - | - |
| 4402000 | Administrative | - | - |
| 4403000 | Operations & Maintenance | | |
| | Total prepaid Expenses | - | - |

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NRPB & ASSOCIATES Chartered Accountants

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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 4501000 | Cash Balance | - | - |
| 4502000 | Balance with Bank-Municipal Funds | - | |
| 4502100 | Nationalised Banks | 5,80,03,088.00 | 7,05,27,035.00 |
| 4502200 | Other Schedule Banks | | |
| 4502300 | Scheduled Co-operative Banks | - | - |
| 4502400 | Post Office | - | - |
| | **Sub Total** | **5,80,03,088** | **7,05,27,035.00** |
| 4504000 | Balance with Bank-Special Funds | | |
| 4504101 | Nationalised Banks | | |
| 4504200 | Other Schedule Banks | | |
| 4504300 | Scheduled Co-operative Banks | - | - |
| 4504400 | Post Office | - | - |
| | **Sub Total** | - | - |
| 4506000 | Balance with Bank-Grant Funds | | |
| 4506100 | Nationalised Banks | | |
| 4506200 | Other Schedule Banks | - | - |
| 4506300 | Scheduled Co-operative Banks | | - |
| 4506400 | Post Office | - | - |
| | **Sub Total** | - | - |
| | **Total Cash & Bank Balance** | **5,80,03,088** | **7,05,27,035.00** |

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Nagar Palika Raisen
As On 31.03.2024

Accounting Code

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.) | Interest | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|---|---|---|---|---|---|---|
| 4601000 | - Loans and advances to employees | 3,00,000 | - | - | - | 3,00,000 |
| 4602000 | Employee Provident Fund Loans | - | - | - | - | - |
| 4603000 | - Loans to others | - | - | - | - | - |
| 4604000 | - Advance to Suppliers and Contractors | - | - | - | - | - |
| 4605000 | Advance to Others | | - | - | | - |
| 4606000 | - Deposit with External Agencies (PHE) | 20,46,221 | - | | | 20,46,221 |
| 4608000 | -Other Current Assets | | | | | - |
| | **Sub -Total** | **23,46,221** | - | - | - | **23,46,221** |
| | Less: Accumulated Provisions against | - | - | - | - | - |
| | Loans, Advances and Deposits | - | - | - | - | - |
| | [Schedule B-18 (a)] | - | - | - | - | - |
| | **Total Loans, advances, and deposits** | **23,46,221** | - | - | - | **23,46,221** |

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Schedule B-19: Other Assets

Accounting Code 4700000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 4701000 | Deposit Works | - | - |
| 4703000 | Other asset control accounts | - | - |
| | **Total Other Assets** | - | - |

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As On 31.03.2024

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 4801000 | Deferred Loan Issue Expenses | - | - |
| 4802000 | Discount on Issue of Loans | - | - |
| 4803000 | Others | - | - |
| | **Total Miscellaneous Expenditure** | - | - |

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NRPB & ASSOCIATES

Nagar Palika Raisen

INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

| | ITEM / HEAD OF ACCOUNT | Schedule No. | Current Year (2023-24) (Rs.) | Previous Year (2022-23) (Rs.) |
|---|---|---|---|---|
| A | **INCOME** | | | |
| | Tax Revenue | IE-1 | 1,22,58,874.00 | 1,67,46,086.00 |
| | Assigned Revenues & Compensation | IE-2 | 4,23,23,281.00 | 4,93,12,132.00 |
| | Rental Income From Municipal Properties | IE-3 | 31,19,042.00 | 11,86,719.00 |
| | Fees & User Charges | IE-4 | 1,06,26,697.00 | 30,88,175.00 |
| | Sale & Hire Charges | IE-5 | 9,99,937.00 | 7,54,244.00 |
| | Revenue Grants, Contributions & Subsidies | IE-6 | 6,14,33,750.00 | 6,90,12,004.29 |
| | Income From investments | IE-7 | - | - |
| | Interest Earned | IE-8 | - | 2,44,600.00 |
| | Other Income | IE-9 | 62,343.00 | 1,13,979.00 |
| | **TOTAL -INCOME** | | **13,08,23,924.00** | **14,05,57,939.29** |
| B | **EXPENDITURE** | | | |
| | Establishment Expenses | IE-10 | 6,90,54,669.00 | 6,32,92,548.00 |
| | Administrative Expenses | IE-11 | 43,17,595.00 | 67,45,841.00 |
| | Operations & Maintenance | IE-12 | 3,22,37,633.00 | 4,33,23,747.00 |
| | Interest & Finance Expenses | IE-13 | 27,90,478.00 | 5,78,572.00 |
| | Programme Expenses | IE-14 | 80,039.00 | 19,62,175.00 |
| | Revenue Grants, Contributions & Subsidies | IE-15 | 5,84,042.00 | - |
| | Provisions & Write Off | IE-16 | - | - |
| | Miscellaneous Expenses | IE-17 | - | - |
| | Depreciation | B-11 | 2,73,66,730.00 | 2,46,86,899.29 |
| | **TOTAL - EXPENDITURE** | | **13,64,31,186.00** | **14,05,89,782.29** |
| C | **Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)** | | **(56,07,262.00)** | **(31,843.00)** |
| D | **Add/Less : Prior Period items (Net)** | **IE-18** | - | - |
| E | **Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)** | | **(56,07,262.00)** | **(31,843.00)** |
| F | **Less : Transfer to Reserve Funds** | | - | - |
| G | **Net Balance being surplus / deficit carried over to Municipal Fund (E-F)** | | **(56,07,262.00)** | **(31,843.00)** |

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Nagar Palika Raisen

SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

| Schedule IE-1 : Tax Revenue | | | | |
|---|---|---|---|---|
| **Account Code** | **Particulars** | | **Current Year (Rs.)** | **PreviousYear (Rs.)** |
| 1100100 | Property Tax | | 63,40,124.00 | [illegible] |
| 1100200 | Water Tax | | 17,98,756.00 | [illegible] |
| 1100300 | Sewerage Tax | | 2,03,693.00 | 13,40,07[illegible] |
| 1100400 | Conservancy Tax | | 9,97,826.00 | |
| 1100500 | Lighting Tax | | | |
| 1100600 | Education Cess | | | |
| 1100600 | Town Development Cess | | | |
| 1100700 | Vehicle Tax | | | |
| 1100800 | Tax on Animals | | | |
| 1100900 | Electricity Tax | | - | 1,14,500.00 |
| 1101000 | Professional Tax | | | |
| 1101100 | Advertisement Tax | | | |
| 1101200 | Pilgrimage Tax | | | |
| 1101300 | Export Tax | | 24,37,474.00 | 21,67,305.00 |
| 1105100 | Octroi & Toll | | 1,22,58,374.00 | 1,67,46,086.00 |
| 1105200 | Cess | | - | |
| 1108000 | Other Taxes | | | |
| | Sub-Total | | 1,22,58,374.00 | 1,67,46,086.00 |
| 1109000 | Less : Tax Remissions and Refund ( Schedule IE-1(a)] | | **1,22,58,374.00** | **1,67,46,086.00** |
| | Sub-Total | | | |
| | **Total Tax Revenue** | | | |

| Schedule IE-1 (a) : Tax Revenue | | | | |
|---|---|---|---|---|
| **Account Code** | **Particulars** | | **Current Year (Rs.)** | **PreviousYear (Rs.)** |
| 1109001 | Property Tax | | - | - |
| | Octroi and Toll | | - | - |
| | Cess Income | | - | - |
| | Advertisement Tax | | - | - |
| 1109011 | Others | | - | - |
| | Total Refund and remission of tax revenues | | - | - |
| | **Total Tax Revenue** | | - | - |

| Schedule IE-2 : Assigned Revenues & Compensation | | | | |
|---|---|---|---|---|
| **Account Code** | **Particulars** | | **Current Year (Rs.)** | **PreviousYear (Rs.)** |
| 1201000 | Taxes and Duties collected by others | | 4,23,23,781.00 | 4,94,12,132.00 |
| 1202000 | Compensation in lieu of Taxes/ duties | | | |
| 1203000 | Compensation in lieu of Concessions | | | |
| | **Total assigned revenues & Compensation** | | **4,23,23,781.00** | **4,94,12,132.00** |

| Schedule IE-3 : Rental Income from Municipal Properties | | | | |
|---|---|---|---|---|
| **Account Code** | **Particulars** | | **Current Year (Rs.)** | **PreviousYear (Rs.)** |
| 1301000 | Rent from civic Amenities | | 31,19,042.00 | 11,86,719.00 |
| 1302000 | Rent From Office Buildings | | | |
| 1303000 | Rent From Guest House | | | |
| 1304000 | Lease Rent | | | |
| 1308000 | Other Rents | | | |
| | Sub-Total | | 31,19,042.00 | 11,86,719.00 |
| 1309000 | Less : Rent Remissions and Refund | | - | - |
| | Sub-Total | | 31,19,042.00 | 11,86,719.00 |
| | **Total Rental Income From Municipal Properties** | | **31,19,042.00** | **11,86,719.00** |

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| Account Code | Schedule IE-4 : Fees & User Charges-Income head-wise | | | |
|---|---|---|---|---|
| | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
| [illegible] | [illegible] | | | |
| [illegible] | [illegible] | | | |
| [illegible] | [illegible] | | [illegible] | [illegible] |
| [illegible] | [illegible] | | [illegible] | [illegible] |
| 1401400 | [illegible] | | [illegible] | [illegible] |
| 1401500 | [illegible] Charges | | [illegible] | [illegible] |
| 1402000 | [illegible] | | [illegible] | [illegible] |
| 1404000 | [illegible] and Fines | | [illegible] | [illegible] |
| 1405000 | Other Fees | | 6,10,361.00 | [illegible] |
| 1406000 | User Charges | | 28,45,[illegible] | [illegible] |
| 1407000 | Entry Fees | | 15,68,[illegible] | 21,956.00 |
| 1408000 | Service / Administrative Charges | | 18,97,590.00 | 4,19,649.00 |
| | Other Charges | | 9,98,180.00 | |
| | Sub Total | | | 4,31,771.00 |
| 1409000 | Less : Rent Remissions and Refund | | 1,06,26,697.00 | 30,88,175.00 |
| | Sub Total | | | |
| | Total Income from Fees & User Charges | | 1,06,26,697.00 | 30,88,175.00 |
| | | | **1,06,26,697.00** | **30,88,175.00** |

| Account Code | Schedule IE-5 : Sale & Hire Charges | | | |
|---|---|---|---|---|
| | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
| 1501000 | Sale of Products | | | 11,430.00 |
| 1501100 | Sale of Forms & Publications | | 9,99,937.00 | 3,31,740.00 |
| 1501200 | Sale of stores & scrap | | - | - |
| 1503000 | Sale of others | | - | 4,11,074.00 |
| 1504000 | Hire Charges for Vehicles | | - | - |
| 1504100 | Hire Charges for Equipments | | - | - |
| | Total Income from sale & hire charges- income head wise | | - | - |
| | | | **9,99,937.00** | **7,54,244.00** |

| Account Code | Schedule IE-6 : Revenue Grants , Contributions & Subsidies | | | |
|---|---|---|---|---|
| | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
| 1601001 | Grant State Govt. | | - | |
| 1601021 | Grant From Other Org. | | 1,22,68,799.00 | 1,28,75,000.00 |
| 1601011 | Grant From Central Govt. | | - | |
| 1601091 | Grant Revenue - Depreciation on Grant Assets | | 2,17,98,221.00 | 3,14,50,105.00 |
| | Total Revenue Grants ,Contributions & Subsidies | | 2,73,66,730.00 | 2,46,86,899.29 |
| | | | **6,14,33,750.00** | **6,90,12,004.29** |

| Account Code | Schedule IE-7 : Income from Investments-General Fund | | | |
|---|---|---|---|---|
| | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
| 1701001 | Interest on FDRs | | - | - |
| 1702000 | Dividend | | - | - |
| 1703000 | Income from projects taken up on commercial basis | | - | - |
| 1704000 | Profit on sale of Investments | | - | - |
| 1708000 | others | | | |
| | **Total Income from Investments** | | - | - |

| Account Code | Schedule IE-8 : Interest Earned | | | |
|---|---|---|---|---|
| | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
| 1711000 | Interest From Bank Accounts | | - | 2,44,600.00 |
| 1712000 | Interest on Loans and advances to Employees | | - | - |
| 1713000 | Interest on Loans to others | | - | - |
| 1718000 | other Interest | | - | - |
| | **Total Interest Earned** | | - | **2,44,600.00** |

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| Account Code | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| | **Schedule IE-9 : Other Income** | | | |
| [illegible] | Deposits Forfeited | | | |
| [illegible] | Lapsed Deposits | | | |
| [illegible] | Depreciation of Fixed Assets from Special Fund | | | |
| [illegible] | Insurance Claim Recovery | | | |
| [illegible] | Profit on Disposal of Fixed Assets | | | |
| [illegible] | Recoveries from Employees | | | |
| [illegible] | Unclaimed Refund - Liabilities | | | |
| [illegible] | Excess Provisions Written Back | | | |
| [illegible] | Miscellaneous Income | | 62,343.00 | 1,13,979.00 |
| | **Total other Income** | | **62,343.00** | **1,13,979.00** |

**Schedule IE-10 : Establishment Expenses**

| Account Code | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2101000 | Salaries, Wages and Bonus | | 5,98,66,575.00 | 5,28,22,953.00 |
| 2102000 | Benefits and Allowances | | 63,42,070.00 | 3,00,536.00 |
| 2103000 | Pension | | 2,71,416.00 | 1,00,75,404.00 |
| 2104000 | Other Terminal & Retirement Benefits | | 25,74,608.00 | 93,655.00 |
| | **Total Establishment Expenses** | | **6,90,54,669.00** | **6,32,92,548.00** |

**Schedule IE-11 : Administrative Expenses**

| Account Code | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2201000 | Rent, Rates and Taxes | | - | - |
| 2201100 | Electricity Charges | | 1,87,730.00 | 37,54,607.00 |
| 2201100 | Office Maintenance | | 2,560.00 | 2,400.00 |
| 2201200 | Communication Expenses | | 5,685.00 | 5,685.00 |
| 2202000 | Books & Periodicals | | 45,128.00 | 99,984.00 |
| 2202100 | Printing & Stationary | | 5,75,231.00 | 3,62,889.00 |
| 2203000 | Travelling & Conveyance | | 3,61,032.00 | 3,53,952.00 |
| 2204000 | Insurance | | 40,458.00 | 1,58,524.00 |
| 2205000 | Audit Fees | | 1,02,110.00 | - |
| 2205100 | Legal Expenses | | 17,000.00 | 17,500.00 |
| 2205200 | Professional and other Fees | | 3,25,366.00 | 97,000.00 |
| 2206000 | Advertisement and Publicity | | 18,88,996.00 | 7,26,594.00 |
| 2206100 | Membership & subscriptions | | - | |
| 2208000 | Other Administrative Expenses | | 7,66,299.00 | 11,66,706.00 |
| | **Total Administrative Expenses** | | **43,17,595.00** | **67,45,841.00** |

**Schedule IE-12 : Operations & Maintenance**

| Account Code | Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2301000 | Power & Fuel | | - | |
| 2302000 | Bulk Purchase | | 1,03,45,822.00 | 73,40,818.00 |
| 2303000 | Consumption of Stores | | 1,12,13,614.00 | 6,94,064.00 |
| 2304000 | Hire Charges | | 37,39,673.00 | 2,16,66,842.00 |
| 2305000 | Repairs & Maintenance - Infrastructure Assets | | 6,00,780.00 | |
| 2305100 | Repairs & Maintenance - Civic Amenities | | 4,73,581.00 | 48,54,940.00 |
| 2305200 | Repairs & Maintenance - Building | | 6,43,548.00 | 6,12,796.00 |
| 2305300 | Repairs & Maintenance - Vehicles | | 6,31,040.00 | 25,69,527.00 |
| 2305400 | Repairs & Maintenance - Furniture | | 12,05,087.00 | 17,11,174.00 |
| 2305500 | Repairs & Maintenance - Office Equipments | | 42,000.00 | |
| 2305600 | Repairs & Maintenance - Electrical Appliances | | 3,22,244.00 | |
| 2305700 | Repairs & Maintenance - Plant & Machinery | | 29,50,733.00 | 29,45,606.00 |
| 2305900 | Repairs & Maintenance - Others | | - | |
| 2308000 | Other Operating & Maintenance Expenses | | 16,793.00 | 7,15,044.00 |
| | | | 52,718.00 | 2,12,936.00 |
| | **Total Operations & Maintenance** | | **3,22,37,633.00** | **4,33,23,747.00** |

C.M.O
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| Account Code | Schedule IE-13 : Interest & Finance Charges Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2401000 | Interest on Loans From Central Govt | | | |
| 2402000 | Interest on Loans From State Govt | | | |
| 2403000 | Interest on Loans From Govt Bodies & Associations | | | |
| 2404000 | Interest on Loans From International Agencies | | | |
| 2405000 | Interest on Loans From Banks & other Financial Institutions | | 27,90,478.00 | 5,78,572.00 |
| 2406000 | Other Interest | | | |
| 2407000 | Bank Charges | | | |
| 2408000 | Other Finance Charges | | | |
| | **Total Interest & Finance Charges** | | **27,90,478.00** | **5,78,572.00** |

| Account Code | Schedule IE-14 : Programme Expenses Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2501000 | Election Expenses | | - | 27,700.00 |
| 2502000 | Own Programmes | | 80,039.00 | 19,34,475.00 |
| 2503000 | Share in Programs of others | | - | |
| | **Total Programme Expenses** | | **80,039.00** | **19,62,175.00** |

| Account Code | Schedule IE-15 : Revenue Grants , Contributions & Subsidies Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2601000 | Grants [specify details] | | 5,84,042.00 | |
| 2602000 | Contributions [specify details] | | - | - |
| 2603000 | Subsidies [specify details] | | - | - |
| | **Total Revenue Grants, Contributions & Subsidies** | | **5,84,042.00** | **-** |

| Account Code | Schedule IE-16 : Provisions & Write off Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2701000 | Provisions for doubtful receivables | | - | - |
| 2702000 | Provision for other assets | | - | - |
| 2703000 | Revenues written off | | - | - |
| 2704000 | Assets Written off | | - | - |
| 2705000 | Miscellaneous Expenses Written Off | | - | - |
| | **Total Provisions & Write off** | | **-** | **-** |

| Account Code | Schedule IE-17 : Miscellaneous Expenses Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 2711000 | Loss on disposal of Assets | | | |
| 2712000 | Interest & Penalty On Tax | | - | - |
| 2718000 | Other Miscellaneous Expenses | | - | - |
| | **Total Miscellaneous Expenses** | | **-** | **-** |

| Account Code | Schedule IE-18 : Prior Period Items (Net) Particulars | | Current Year (Rs.) | PreviousYear (Rs.) |
|---|---|---|---|---|
| 1850000 | Income | | | |
| 1851001 | Taxes | | - | - |
| 1852001 | Other- Revenues | | - | - |
| 1853001 | Recovery of revenues written off | | - | - |
| 1854001 | Other Income | | - | - |
| | Sub Total Income (a) | | - | - |
| 2850000 | Expenses | | | |
| 2855001 | Refund of Taxes | | - | - |
| 2856001 | Refund of other Revenues | | - | - |
| 2858080 | other Expenses | | - | - |
| | **Sub Total Income (b)** | | - | - |
| | **Total Prior Period (Net) (a-b)** | | **-** | **-** |

N.P.P. RAISEN

Nagar Palika Raisen
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

| Particulars | Previous Year (Rs.) 2022-23 | | Current Year (Rs.) 2023-24 | |
|---|---|---|---|---|
| (A) Cash Flows from Operating Activities | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | | [illegible] | [illegible] |
| Add: Adjustments For | | | [illegible] | |
| [illegible] | [illegible] | [illegible] | | |
| [illegible] | [illegible] | | | |
| Less: Adjustments For | | | | |
| [illegible] | | | | |
| [illegible] | | | (2,92,95,457.00) | (2,92,95,457.00) |
| [illegible] | | | | |
| [illegible] | [illegible] | (64,88,049.00) | | |
| [illegible] | [illegible] | | | |
| | | | | (47,45,511.00) |
| **Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items** | | 3,14,33,520.29 | | |
| Changes In Current Assets And Current Liabilities | | | (9,63,704.20) | |
| [illegible] | (1,03,35,285.75) | | 3,49,442.00 | |
| [illegible] | (5,60,117.00) | | | 6,13,459.80 |
| [illegible] | | | - | |
| [illegible] | - | | 5,09,040.00 | |
| | 1,10,98,579.50 | | - | |
| [illegible] | - | | (13,43,547.00) | (5,73,219.00) |
| [illegible] | 1,32,70,689.00 | 1,37,19,413.65 | 2,20,688.00 | |
| [illegible] | 3,00,048.00 | | | |
| [illegible] | | | | |
| [illegible] | | | | (59,32,182.80) |
| **Net Cash Generated from / (Used in) Operating Activities [A]** | | 4,51,52,933.94 | | |
| **[B] Cash Flows from Investing Activities** | | | (2,92,95,457.00) | |
| Purchase Of Fixed Assets And Cwip | 59,23,449.00 | | 53,94,728.00 | |
| (Increase)/Decrease In Special Funds/ Grants | (1,00,75,404.00) | | - | |
| (Increase)/Decrease In Earmarked Funds | | | (19,28,727.00) | |
| (Increase)/Decrease In Provision / Grant Against Fixed Asset | 5,02,48,554.00 | 4,60,96,599.00 | 2,12,58,353.80 | (45,71,102.20) |
| (Purchase) Of Investments | | | | |
| Other Investing Activities | | | - | |
| Add: | | | | |
| Proceeds From Disposal Of Assets | - | | - | |
| Proceeds From Disposal Of Investments | - | | - | |
| Investment Income Received | | 25,17,402.00 | - | - |
| Interest Income Received | 25,17,402.00 | | | (45,71,102.20) |
| **Net cash generated from/(used in) investing activities [B]** | | 4,86,14,001.00 | | |
| **[C] Cash flows from Financing Activities** | | | | |
| Add: | | | | |
| Loans From Banks/Others Received | | | | |
| Less: | | | | |
| Interest & Finance Expenses | (5,78,572.00) | (5,78,572.00) | (27,90,478.00) | (27,90,478.00) |
| **Net Cash Generated From/(Used In) Financing Activities [C]** | | (5,78,572.00) | | (27,90,478.00) |
| **Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)** | | 9,31,88,362.94 | | (1,32,93,763.00) |
| Cash And Cash Equivalent At Beginning Of The Period | | 5,91,68,355.00 | | 7,12,96,851.00 |
| Cash and cash equivalent at end of the period | | 7,12,96,851.00 | | 5,80,03,088.00 |
| Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year | | 7,12,96,851.00 | | 5,80,03,088.00 |
| Cash balances | | | | |
| Bank balances | 7,12,96,851.00 | | 5,80,03,088.00 | |
| Total Of The Breakup Of Cash And Cash Equivalents | | | | |

C.M.O
N.P.P. RAISEN

## Nagar Palika Raisen (M.P.)
## RECEIPTS AND PAYMENTS ACCOUNT
### For the Period from 1 April 2023 to 31 March 2024

| Account code | Head of Account | Current Period Amount (Rs.) | Account Code | Head of Account | Current Period Amount (Rs.) |
|---|---|---|---|---|---|
| | Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts) | 7,05,27,035.00 | | Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts) | |
| | | | | | |
| | Operating Receipts | | | Operating Payments | |
| 110 | Tax Revenue | 1,29,89,051.00 | 210 | Establishment Expenses | 6,14,44,374.00 |
| 120 | Assigned Revenues & Compensations | 4,23,23,781.00 | 220 | Administrative Expenses | |
| 130 | Rental income from Municipal Properties | 14,25,271.00 | 230 | Operations and Maintenance | |
| 140 | Fees & User Charges | 1,06,26,697.00 | 240 | Interest & Finance Charges | 27,90,478.00 |
| 150 | Sale & Hire Charges | 9,99,937.00 | 250 | Programme Expenses | 70,076.00 |
| 160 | Revenue Grants, Contributions & Subsidies | - | 260 | Revenue Grants, Contributions & Subsidies | 5,84,042.00 |
| 170 | Income from Investments | - | 270 | Purchase of Stores | |
| 171 | Interest Earned | - | 271 | Miscellaneous expenses | |
| 180 | Other Income | 1,32,419.00 | 285 | Prior period | |
| | | | | | |
| | Non-Operating Receipts- | | | Non-Operating Payments | |
| 320 | Grant Contribution for specified purpose | 5,79,67,749.00 | 340 | Deposits Paid | 44,500.00 |
| 310 | Municipal Fund | | 350 | Contractor/supplier/Expenses laiblities | 6,27,98,099.00 |
| 340 | Deposits Received | 5,32,590.00 | 360 | Employee Liablities | |
| 350 | Other Liabilities | - | 350 | Recovreies Payable | 76,04,157.00 |
| 341 | Deposit works | | 330 | Loans Payable | 41,85,716.00 |
| 21 | Investment Of Other Fund | - | 460 | Loans, Advances & Deposits | - |
| 31 | Debtors(receivable) | - | 431 | Sundry Creditors (Payble) | |
| 30 | stock in hand | | 410 | Grant Contribution for specified purpose | |
| 60 | Loans, Advances & Deposits | | 412 | CWIP | |
| | Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts) | | | Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts) | 5,80,03,088.00 |
| | TOTAL | 19,75,24,530.00 | | TOTAL | 19,75,24,530.00 |

C.M.O
N.P.P. RAISEN

## Municipal Council Raisen
### Summary of Bank Reconciliation
### As on 31.03.2024

| Sr. No. | Name of The Bank and Branch | Bank Account Number | Balance as per Tally as on 31.03.2024 | Balance as per Bank as on 31.03.2024 |
|---|---|---|---|---|
| 1 | 2 | 3 | 5 | 6 |
| 1 | State Bank of India | 9204 | 7,17,474.00 | 9,75,833.70 |
| 2 | State Bank of India | 8207 | 3,49,852.00 | 3,49,852.00 |
| 3 | State Bank of India | 6061 | 6,49,026.00 | 6,80,422.13 |
| 4 | State Bank of India | 0172 | 32,58,893.00 | 14,55,157.69 |
| 5 | State Bank of India | 0570 | 3,09,34,318.00 | 4,15,30,028.35 |
| 6 | Indian Bank | 0328 | 32,43,423.00 | 35,06,166.93 |
| 7 | HDFC Bank | 6536 | 3,08,834.00 | 3,08,834.00 |
| 8 | ICICI BANK | 452 | 75,93,043.00 | 75,93,043.00 |
| 9 | ICICI BANK | 1077 | 5,80,530.00 | 5,80,530.00 |
| 10 | Bank | 5000 | 1,03,67,695.00 | 1,35,91,356.94 |
| TOTAL | | | 5,80,03,088.00 | 7,05,71,224.74 |

C.M.O.
N.P.P. RAISEN

NPPB & ASSOCIATES

MUNICIPAL COUNCIL Raisen
2023-24
BANK RECONCILIATION STATEMENT
UBI Bank-9204

| | | | |
|---|---|---|---|
| Closing Balance As Per Pass Book | | | |
| | | | 9,75,833.70 |
| Add - Bank Charges | | | (2,31,907.70) |
| | Date | Amount | |
| | 24-08-2023 | - | |
| | | - | |
| Add :- Amt Dr. in PB but not Cr. In CB | | | |
| | Date | Amount | |
| Less :- Amt Cr in PB but not Dr. In CB | | | |
| | Date | Amount | |
| | 19-04-2023 | | |
| | 05-03-2024 | | |
| Less - Interest Received | | - | |
| | Date | Amount | (26,452.00) |
| | 30-06-2023 | 6,509.00 | |
| | 30-09-2023 | 6,626.00 | |
| | 31-12-2023 | 6,672.00 | |
| | 31-03-2024 | 6,645.00 | |
| Closing Balance As Per Cash Book | | 26,452.00 | |
| | | | 7,17,474.00 |
| | | | 7,17,474.00 |

C.M.O
N.P.P. RAISEN

[illegible]
2023-24
BANK RECONCILIATION STATEMENT
[illegible]

| | Date | Amount | |
|---|---|---|---|
| Closing Balance As Per Pass Book | | | [illegible] |
| Opening Balance | [illegible] | [illegible] | [illegible] |
| Add: Bank Charges | | [illegible] | [illegible] |
| Add: Amt Dr. in PB but not Cr. In CB | [illegible] | [illegible] | [illegible] |
| | [illegible] | 4197.00 | |
| | [illegible]-07-2023 | 48,059.00 | |
| | 06-07-2023 | 1,99,432.00 | |
| | 21-07-2023 | 94,477.00 | |
| | 09-08-2023 | 3,116.00 | |
| | 09-08-2023 | 22,346.00 | |
| | 05-09-2023 | 1,427.00 | |
| | 06-10-2023 | 641.00 | |
| | 07-10-2023 | 5,25,448.00 | |
| | 13-10-2023 | 19,924.00 | |
| | 16-10-2023 | 14,700.00 | |
| | 20-10-2023 | 27,562.00 | |
| | 06-11-2023 | 29,400.00 | |
| | 10-11-2023 | 34,800.00 | |
| | 26-12-2023 | 1,24,901.00 | |
| | 28-12-2023 | 6,661.00 | |
| | 08-01-2024 | 43,122.00 | |
| | 08-01-2024 | 8,785.00 | |
| | 05-02-2024 | 28,368.00 | |
| | 05-02-2024 | 18,914.00 | |
| | 07-02-2024 | 14,995.00 | |
| | 04-03-2024 | 17,363.00 | |
| | 04-03-2024 | 60,000.00 | |
| | 07-03-2024 | 4,25,705.00 | |
| | 11-09-2023 | 5,14,445.00 | |
| | 13-09-2023 | 2,000.00 | |
| | 16-11-2023 | 14,800.00 | |
| | 29-12-2023 | 2,400.00 | |
| | 24-04-2023 | 9,210.00 | |
| | 12-06-2023 | 4,25,264.00 | |
| | 05-12-2023 | | |
| | | 28,08,798.00 | |

| | Date | Amount | |
|---|---|---|---|
| | | | (28,20,653.00) |
| Less :- Amt Cr in PB but not Dr. In CB | 04-04-2023 | 81,705.00 | |
| | 04-04-2023 | 1,03,372.00 | |
| | 11-04-2023 | 1,000.00 | |
| | 26-04-2023 | 1,365.00 | |
| | 06-07-2023 | 9,300.00 | |
| | 06-07-2023 | 35,565.00 | |
| | 07-07-2023 | 47,560.00 | |
| | 11-07-2023 | 500.00 | |
| | 17-07-2023 | 18,000.00 | |
| | 20-07-2023 | 44,456.00 | |
| | 21-07-2023 | 1,04,349.00 | |
| | 18-08-2023 | 4,71,378.00 | |
| | 05-09-2023 | 17,157.00 | |
| | 11-09-2023 | 3,80,405.00 | |
| | 13-09-2023 | 43,067.00 | |
| | 14-09-2023 | 31,780.00 | |
| | 14-09-2023 | 13,520.00 | |
| | 06-10-2023 | 4,147.00 | |
| | 07-10-2023 | 724.00 | |
| | 12-10-2023 | 2,280.00 | |
| | 23-10-2023 | 1,826.00 | |
| | 13-11-2023 | 1.00 | |
| | 14-01-2023 | 1.00 | |
| | 17-11-2023 | 602.00 | |
| | 05-12-2023 | 42,244.00 | |
| | 12-12-2023 | 33,026.00 | |

... & ASSOCIATES ... Chartered ...

N.P.P. RAI...

| | |
|---|---|
| 13-12-2023 | 64,843.00 |
| 28-12-2023 | 34,800.00 |
| 28-12-2023 | 7,855.00 |
| 29-12-2023 | 14,800.00 |
| 01-01-2024 | 32,770.00 |
| 02-01-2024 | 18,619.00 |
| 03-01-2024 | 41,310.00 |
| 09-01-2024 | 95,786.00 |
| 10-01-2024 | 500.00 |
| 12-01-2024 | 5,078.00 |
| 24-01-2024 | 2,531.00 |
| 07-02-2024 | 8,746.00 |
| 07-02-2024 | 17,052.00 |
| 13-02-2024 | 60,000.00 |
| 21-02-2024 | 8,000.00 |
| 23-02-2024 | 1,254.00 |
| 26-02-2024 | 436.00 |
| 04-03-2024 | 1.00 |
| 14-03-2024 | 3,507.00 |
| 18-03-2024 | 13,179.00 |
| 28-03-2024 | 31,863.00 |
| 28-03-2024 | 12,975.00 |
| 09-10-2023 | 5,76,567.00 |
| 16-10-2023 | 19,588.00 |
| 16-10-2023 | 1,000.00 |
| 20-10-2023 | 15,000.00 |
| 26-10-2023 | 17,000.00 |
| 10-11-2023 | 30,000.00 |
| 26-12-2023 | 1,31,594.00 |
| 10-04-2023 | 6,580.00 |
| 18-05-2023 | 16,750.00 |
| 16-06-2023 | 25,862.00 |
| 26-06-2023 | 774.00 |
| 09-08-2023 | 8,400.00 |
| 24-08-2023 | 6,303.00 |
| | 28,20,653.00 |

Amount difference

| Date | Amt. as CB | Amt. as PB | |
|---|---|---|---|
| 28-04-2023 | 59526.00 | 58023.00 | (1,503.00) |
| 26-04-2023 | 60400.00 | 59985.00 | (415.00) |
| 21-04-2023 | 185117.00 | 181342.00 | (3,775.00) |
| 17-04-2023 | 51700.00 | 50666.00 | (1,034.00) |
| 13-04-2023 | 53377.00 | 52,031.00 | (1,346.00) |
| 12-04-2023 | 66670.00 | 66,010.00 | (660.00) |
| 11-04-2023 | 77696.00 | 77,298.00 | (398.00) |
| 05-04-2023 | 71600.00 | 71,441.00 | (159.00) |
| 03-05-2023 | 99575.00 | 97,583.00 | (1,992.00) |
| 08-05-2023 | 135262.00 | 1,44,776.00 | 9,514.00 |
| 17-05-2023 | 170874.00 | 1,69,243.00 | (1,631.00) |
| 26-05-2023 | 151452.00 | 1,48,576.00 | (2,876.00) |
| 02-06-2023 | 70027.00 | 68,651.00 | (1,376.00) |
| 16-06-2023 | 195700.00 | 1,94,650.00 | (1,050.00) |
| 21-06-2023 | 364575.00 | 3,63,909.00 | (666.00) |
| 28-06-2023 | 310397.00 | 3,00,433.00 | (9,964.00) |
| 30-06-2023 | 95870.00 | 95,480.00 | (390.00) |
| 03-07-2023 | 36540.00 | 35,807.00 | (733.00) |
| 14-07-2023 | 125798.00 | 1,27,869.00 | 2,071.00 |
| 19-07-2023 | 19647.00 | 18,981.00 | (666.00) |
| 09-08-2023 | 24460.00 | 23,740.00 | (720.00) |
| 17-08-2023 | 74182.00 | 72,698.00 | (1,484.00) |
| 23-08-2023 | 63125.00 | 60,983.00 | (2,142.00) |
| 04-09-2023 | 39294.00 | 38,508.00 | (786.00) |
| 20-09-2023 | 37774.00 | 36,492.00 | (1,282.00) |
| 11-10-2023 | 96046.00 | 94,748.00 | (1,298.00) |
| 10-10-2023 | 12222.00 | 11,990.00 | (232.00) |
| 26-10-2023 | 239624.00 | 2,44,379.00 | 4,755.00 |
| 31-10-2023 | 105384.00 | 1,01,538.00 | (3,846.00) |
| 02-11-2023 | 37219.00 | 35,221.00 | (1,998.00) |
| 29-11-2023 | 212882.00 | 2,08,981.00 | (3,901.00) |
| 01-12-2023 | 130401.00 | 1,28,763.00 | (1,638.00) |
| 04-12-2023 | 180352.00 | 1,87,422.00 | 7,070.00 |
| 05-12-2023 | 425264.00 | 4,16,045.00 | (9,219.00) |
| 07-12-2023 | 155441.00 | 1,50,171.00 | (5,270.00) |
| 08-12-2023 | 145180.00 | 1,39,185.00 | (5,995.00) |
| 11-12-2023 | 827542.00 | 7,31,905.00 | (95,637.00) |
| 14-12-2023 | 40032.00 | 40,034.00 | 2.00 |

C.M.O
N.P.P. RAISEN

| | | | | |
|---|---|---|---|---|
| | 09-01-2024 | 86730.00 | 85,958.00 | (772.00) |
| | 09-01-2024 | 96286.00 | 95,450.00 | (836.00) |
| | 12-01-2024 | 106446.00 | 1,04,066.00 | (2,380.00) |
| | 24-01-2024 | 317343.00 | 3,02,052.00 | (15,291.00) |
| | 25-01-2024 | 69500.00 | 66,720.00 | (2,780.00) |
| | 24-01-2024 | 91951.00 | 95,333.00 | 3,382.00 |
| | 05-02-2024 | 34999.00 | 33,665.00 | (1,334.00) |
| | 07-02-2024 | 188655.00 | 1,90,815.00 | 2,160.00 |
| | 08-02-2024 | 163345.00 | 1,57,798.00 | (5,547.00) |
| | 09-02-2024 | 102927.00 | 99,321.00 | (3,606.00) |
| | 12-02-2024 | 12490.00 | 12,240.00 | (250.00) |
| | 14-02-2024 | 131920.00 | 1,27,690.00 | (4,230.00) |
| | 15-02-2024 | 66360.00 | 64,652.00 | (1,708.00) |
| | 19-02-2024 | 133938.00 | 1,32,669.00 | (1,269.00) |
| | 15-03-2024 | 30642.00 | 30,028.00 | (614.00) |
| | 19-03-2024 | 186410.00 | 1,85,864.00 | (546.00) |
| | 21-03-2024 | 89478.00 | 88,812.00 | (666.00) |
| | 28-03-2024 | 90484.00 | 87,496.00 | (2,988.00) |
| | 22-08-2023 | 36550.00 | 30,247.00 | (6,303.00) |
| | | | | 6,49,026.00 |
| Closing Balance As Per Pass Book | | | | 6,49,026.00 |

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N.P.P. RAISEN

Municipal Council Raisen

2023-24

BANK RECONCILIATION STATEMENT

Bank-172

| | | | |
|---|---|---|---|
| Closing Balance As Per Pass Book | | | 11,55,157.69 |
| Openeing balance difference | | | 67,39,873.56 |
| Add - Bank Charges | | | 486.75 |
| Add :- Amt Dr. in PB but not Cr. In CB | | | 6,580.00 |
| Less :- Amt Cr in PB but not Dr. In CB | | | (49,53,996.00) |

Add - Bank Charges

| Date | Amount |
|---|---|
| 30-03-2024 | 486.75 |
| | 486.75 |

Add :- Amt Dr. in PB but not Cr. In CB

| Date | Amount |
|---|---|
| 10-04-2023 | 6,580.00 |
| | 6,580.00 |

Less :- Amt Cr in PB but not Dr. In CB

| Date | Amount |
|---|---|
| 04-04-2023 | 20,570.00 |
| 27-09-2023 | 52,950.00 |
| 27-09-2023 | 1,40,288.00 |
| 27-09-2023 | 42,904.00 |
| 27-09-2023 | 29,977.00 |
| 27-09-2023 | 53,401.00 |
| 27-09-2023 | 17,490.00 |
| 27-09-2023 | 1,61,311.00 |
| 27-09-2023 | 1,26,671.00 |
| 27-09-2023 | 1,43,791.00 |
| 27-09-2023 | 59,294.00 |
| 27-09-2023 | 54,378.00 |
| 27-09-2023 | 50,810.00 |
| 27-09-2023 | 47,287.00 |
| 27-09-2023 | 88,450.00 |
| 27-09-2023 | 31,349.00 |
| 27-09-2023 | 3,65,740.00 |
| 27-09-2023 | 1,40,404.00 |
| 27-09-2023 | 1,64,347.00 |
| 27-09-2023 | 53,785.00 |
| 27-09-2023 | 1,00,479.00 |
| 27-09-2023 | 46,416.00 |
| 27-09-2023 | 31,678.00 |
| 27-09-2023 | 78,107.00 |
| 27-09-2023 | 70,601.00 |
| 27-09-2023 | 1,18,517.00 |
| 27-09-2023 | 1,92,562.00 |
| 27-09-2023 | 44,182.00 |
| 27-09-2023 | 57,095.00 |
| 27-09-2023 | 1,26,575.00 |
| 10-10-2023 | 48,792.00 |
| 10-10-2023 | 83,916.00 |
| 10-10-2023 | 72,967.00 |
| 10-10-2023 | 1,01,961.00 |
| 10-10-2023 | 69,040.00 |
| 10-10-2023 | 31,059.00 |
| 10-10-2023 | 1,84,033.00 |
| 10-10-2023 | 1,87,489.00 |
| 10-10-2023 | 1,35,120.00 |
| 10-10-2023 | 1,52,733.00 |
| 10-10-2023 | 63,669.00 |
| 10-10-2023 | 69,740.00 |
| 10-10-2023 | 1,05,961.00 |
| 10-10-2023 | 1,65,276.00 |
| 10-10-2023 | 2,00,519.00 |
| 10-10-2023 | 4,01,000.00 |
| 10-10-2023 | 86,773.00 |
| 10-10-2023 | 82,539.00 |
| | 49,53,996.00 |

Amount difference

| Date | Amt. as CB | Amt. as PB | |
|---|---|---|---|
| 08-05-2023 | 7727.00 | 7730.00 | (3.00) |
| 23-05-2023 | 6176.00 | 6180.00 | (4.00) |
| 21-07-2023 | 22400.00 | 11600.00 | 10,800.00 |
| 14-12-2023 | 4448.00 | 4450.00 | (2.00) |

| | |
|---|---|
| Closing Balance As Per Cash Book | 32,58,893.00 |
| | 32,58,893.00 |

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Municipal Council Raisen

2023-24

BANK RECONCILIATION STATEMENT

Bank-5000

| | | | |
|---|---|---|---|
| Closing Balance As Per Pass Book | | | 1,35,91,356.94 |
| Opening balance difference | | | 76,53,005.00 |
| Add :- Amt Dr. in PB but not Cr. In CB | | | 2,15,00,015.06 |

| Date | Amount |
|---|---|
| 18-04-2023 | 5,00,000.00 |
| 16-05-2023 | 75,00,000.00 |
| 23-05-2023 | 5,00,000.00 |
| 20-06-2023 | 10,00,000.00 |
| 27-06-2023 | 10,00,000.00 |
| 28-06-2023 | 4.13 |
| 18-07-2023 | 5,00,000.00 |
| 15-08-2023 | 75,00,000.00 |
| 22-08-2023 | 5,00,000.00 |
| 19-09-2023 | 10,00,000.00 |
| 26-09-2023 | 3.84 |
| 26-09-2023 | 10,00,000.00 |
| 17-10-2023 | 5,00,000.00 |
| 23-12-2023 | 5.02 |
| 25-03-2024 | 2.07 |
| | 2,15,00,015.06 |

Less :- Amt Cr in PB but not Dr. In CB — (3,23,76,682.00)

| Date | Amount |
|---|---|
| 17-04-2023 | 5,375.00 |
| 18-04-2023 | 59.00 |
| 18-04-2023 | 5,00,000.00 |
| 14-05-2023 | 80,625.00 |
| 16-05-2023 | 1,767.00 |
| 16-05-2023 | 75,00,000.00 |
| 21-05-2023 | 5,375.00 |
| 23-05-2023 | 118.00 |
| 23-05-2023 | 5,00,000.00 |
| 12-06-2023 | 6,125.00 |
| 12-06-2023 | 520.00 |
| 20-06-2023 | 10,721.00 |
| 20-06-2023 | 10,00,000.00 |
| 27-06-2023 | 10,721.00 |
| 27-06-2023 | 10,00,000.00 |
| 18-07-2023 | 5,375.00 |
| 18-07-2023 | 5,00,000.00 |
| 15-08-2023 | 80,404.00 |
| 15-08-2023 | 75,00,000.00 |
| 22-08-2023 | 5,360.00 |
| 22-08-2023 | 5,00,000.00 |
| 12-09-2023 | 7,718.00 |
| 12-09-2023 | 519.00 |
| 19-09-2023 | 10,721.00 |
| 19-09-2023 | 10,00,000.00 |
| 23-09-2023 | 10,721.00 |
| 26-09-2023 | 10,00,000.00 |
| 17-10-2023 | 5,360.00 |
| 17-10-2023 | 5,00,000.00 |
| 14-11-2023 | 80,404.00 |
| 14-11-2023 | 75,00,000.00 |
| 21-11-2023 | 5,360.00 |
| 21-11-2023 | 5,00,000.00 |
| 12-12-2023 | 7,717.00 |
| 12-12-2023 | 519.00 |
| 19-12-2023 | 10,750.00 |
| 19-12-2023 | 10,00,000.00 |
| 26-12-2023 | 10,750.00 |
| 26-12-2023 | 10,00,000.00 |
| 16-01-2024 | 5,360.00 |
| 16-01-2024 | 5,00,000.00 |
| 12-03-2024 | 7,718.00 |
| 12-03-2024 | 520.00 |
| | 3,23,76,682.00 |

Closing Balance As Per Cash Book — 1,03,67,695.00

1,03,67,695.00

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N.P.P. RAISEN

Municipal Council Raisen

2023-24

BANK RECONCILIATION STATEMENT

Bank 570

| | | | |
|---|---|---|---|
| Closing Balance As Per Pass Book | | | 1,15,10,024.35 |
| Opening Balance difference | | | (7,71,107.35) |
| 2023 Balance difference | | | (84,90,890.00) |
| Bank Charges | | | 154.00 |
| | Date | Amount | |
| | 31-03-2024 | 154.00 | |
| | | 154.00 | |
| Amt Dr. in PB but not Cr. In CB | | | 4,31,674.00 |
| | Date | Amount | |
| | 06-04-2023 | 2,39,232.00 | |
| | 06-04-2023 | 96,221.00 | |
| | 06-04-2023 | 96,221.00 | |
| | | 4,31,674.00 | |
| Amt Cr in PB but not Dr. In CB | | | (26,95,537.00) |
| | Date | Amount | |
| | 04-04-2023 | 1,213.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 5,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 5,000.00 | |
| | 06-04-2023 | 5,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 2,000.00 | |
| | 06-04-2023 | 39,094.00 | |
| | 07-04-2023 | 2,000.00 | |
| | 07-04-2023 | 2,000.00 | |
| | 07-04-2023 | 2,000.00 | |
| | 07-04-2023 | 2,000.00 | |
| | 07-04-2023 | 1,183.00 | |
| | 07-04-2023 | 5,000.00 | |
| | 07-04-2023 | 5,000.00 | |
| | 12-04-2023 | 1.00 | |
| | 12-04-2023 | 2,000.00 | |
| | 12-04-2023 | 2,000.00 | |
| | 12-04-2023 | 2,000.00 | |
| | 12-04-2023 | 2,000.00 | |
| | 12-04-2023 | 2,000.00 | |
| | 12-04-2023 | 2,000.00 | |
| | 17-04-2023 | 2,000.00 | |
| | 19-04-2023 | 2,018.00 | |
| | 21-04-2023 | 806.00 | |
| | 21-04-2023 | 1.00 | |
| | 21-04-2023 | 1.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 5,000.00 | |
| | 21-04-2023 | 8,818.00 | |
| | 26-04-2023 | 2,000.00 | |
| | 26-04-2023 | 2,146.00 | |
| | 26-04-2023 | 26.00 | |
| | 28-04-2023 | 10,488.00 | |
| | 28-04-2023 | 1,570.00 | |
| | 29-04-2023 | 11,274.00 | |
| | 31-03-2024 | 5,88,000.00 | |
| | 22-03-2024 | 15,00,001.00 | |
| | 13-03-2024 | 3,02,469.00 | |
| | 16-03-2024 | 44,002.00 | |
| | 18-03-2024 | 10,781.00 | |
| | 18-03-2024 | 15,933.00 | |
| | 07-03-2024 | 21,704.00 | |
| | 13-02-2024 | 22,004.00 | |
| | 02-03-2024 | 6,004.00 | |
| | | 26,95,537.00 | |

| | Date | Amt. as CB | Amt. as PB | |
|---|---|---|---|---|
| [illegible] difference | 06-04-2023 | 4,48,398.00 | 4,68,053.00 | (19,655.00) |
| | 13-04-2023 | 5,90,759.00 | 5,74,001.00 | 16,758.00 |
| | 20-04-2023 | 5,36,190.00 | 5,31,597.00 | 4,593.00 |
| | 28-04-2023 | 14,74,699.00 | 9,09,669.00 | 5,65,030.00 |
| | 28-03-2024 | 55,10,387.00 | 52,08,876.00 | 3,01,511.00 |
| | 12-03-2024 | 26,72,847.00 | 26,62,471.00 | 10,376.00 |
| | 07-03-2024 | 13,78,202.00 | 13,31,914.00 | 46,288.00 |
| | 21-03-2024 | 7,41,423.00 | 7,24,333.00 | 17,090.00 |
| Balance As Per Cash Book | | | | 3,09,34,318.00 |
| | | | | 3,09,34,318.00 |

C.M.O

N.P.P. RAISEN

# Municipal Council Raisen
## 2023-24
## BANK RECONCILIATION STATEMENT
## Bank-0328

| | | | |
|---|---|---|---|
| Closing Balance As Per Pass Book | | | 35,06,166.93 |
| | | | (2,46,684.18) |
| Add - Bank Charges | Date | Amount | 16.25 |
| | 25-03-2024 | 16.25 | |
| | | 16.25 | |
| Add :- Amt Dr. in PB but not Cr. In CB | Date | Amount | 60,400.00 |
| | 29-05-2023 | 19,300.00 | |
| | 10-10-2023 | 41,100.00 | |
| | | 60,400.00 | |
| Less :- Amt Cr in PB but not Dr. In CB | Date | Amount | |
| | | - | |
| Less - Interest Received | Date | Amount | (76,476.00) |
| | 04-04-2023 | 18,429.00 | |
| | 03-07-2023 | 19,143.00 | |
| | 26-09-2023 | 19,484.00 | |
| | 08-01-2024 | 19,420.00 | |
| | | 76,476.00 | |
| Closing Balance As Per Cash Book | | | 32,43,423.00 |
| | | | 32,43,423.00 |

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C.M.O
N.P.P. RAISEN

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

Name of ULB: RAISEN
Name of Auditor: NRPB & ASSOCIATES

| S.no. | Parameters | Description | | | Observation in Brief | Suggestions |
|---|---|---|---|---|---|---|
| 1 | Audit of Revenue | | | | | |
| 1 | Revenue Tax | Receipts | 6 | 7 | | |
| | | Year 2022-23 | Year 2023-24 | % of Growth | We observed ULB is collected less Education cess, Urban Development Cess, Rent & Water Tax as campair to last Year | ULB have to Improve the collection process |
| 1 | Property Tax | 30.71 | 47.93 | 35.93 | | |
| 2 | Samekit Kar | 11.38 | 6.31 | -80.35 | | |
| 3 | Development Cess | 6.64 | 4.62 | -43.72 | | |
| 4 | Education Cess | 5.64 | 4.10 | -37.56 | | |
| | Sub Total | 54.37 | 62.96 | | | |
| | Non Tax Revenue | | | | | |
| 1 | Rent | 14.04 | 6.93 | -102.60 | | |
| 2 | Water Tax | 141.08 | 57.49 | -145.40 | | |
| 3 | Other Tax/Fees | 45.46 | 2.46 | -1747.97 | | |
| | Sub Total | 200.58 | 66.88 | -199.91 | | |
| | Grand Total | 254.95 | 129.84 | | | |

C.M.O
N.P.P. RAISEN

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

Name of ULB: RAISEN

Name of Auditor: NRPB & ASSOCIATES

| Sr. No. | Parameters | Description | Observation in Brief | Suggestions |
|---|---|---|---|---|
| 2 | Audit of Expenditure | We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register | We did not observe any major descrepancies | ULB have to maintain Expenditure Register by the grant Two part Revenue & Capital As per given instruction by Department and Grant Circulers |
| 3 | Audit of Book Keeping | We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc) | We observed that ULB has maintaining Grant Register and Loan Register But not updating on regular basis. | ULB should update Grant Register, Investment Register and Loan Register on time to time basis. |
| 4 | Audit of FDR | we have checked FDR Register and found that although ULB HAS NOT MADE fdr During the year | ULB Not made FDR for period During the year | ULB should maintain and update investment Register on time to time basis. |
| 5 | Audit of Tenders/Bids | No tender related document were produced before us so we cannot comment | We checked and didn't found - delayed penalty is not imposed as per condition | As per Tender condition Penalty should be imposed. |
| 6 | Audit of Grants & Loans | We have checked and verified the Grants received from Central and State Government. | We observed Grants (Like- PMAY,SBM, CM Infr,15th Fin Comimission etc )Grant disbursed in bulk through bank but as per componenet wise not properly Reconcilied in books, as per the circuler by governmnent. We observed Loan (Like- Cm Infra & Cm Payjal etc ) Laon Received and Installment Paid detial given but work out of loan is not given as per the circuler by governmnent. | ULB should reconcilie grant componenet wise and ULB have to maintain detail record for Audit of specific Grant as per the circuler by governmnent. ULB should maintain Loan register with Received and payment details as per the circuler by governmnent. |
| 7 | Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another | We observed that ULB closed many schemes bank A/C and that fund Transfred into main cash Book. | We observed ULB closed scheme bank account and merged many schemes in main cash book but not mainatain other of that scheme. | ULB should reconcilie grant merged in main cash book and mainatain seprate ledger of scheme. And update the record in Two part Revenue & Capital As per given instruction by Department. |

C.M.O

N.P.P. RAISEN

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

## Name of ULB: RAISEN
## Name of Auditor: NRPB & ASSOCIATES

| r. No. | Parameters | Description | Observation in Brief | Suggestions |
|---|---|---|---|---|
| | 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. | 36.80% | We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low | We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient |
| | b) Percentage of capital expendit | 21.17% | We observed that the major source of capital expenditure is grants due to low recovery of taxes from public. | |

C.M.O
N.P.P. RAISEN