

# AUDIT REPORT




OF

**NAGAR PARISHAD, BADKUHI**

**DISTRICT : CHHINDWARA(M.P.)**

FOR

**FINANCIAL YEAR : 2021 - 2022**

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद, बडकुही  
जिला-छिन्दवाड़ा (म.प्र.)



To,  
Directorate,  
Urban Administration & Development,  
PlaikaBhawan, Shivaji Nagar, Bhopal

We have audited the cash book and relevant records for the year 2021-22 of **Barkuhi Nagar Parishad.**

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements have been prepared by Nagar Parishad, therefore we express our opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures 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 of our opinion and subject to our detailed observations in the enclosed annexure to this report and suspense amount in receipt & Payment account, we report that –

In case of Cash book for the year ending 31<sup>st</sup> March 2022, it gives true and fair view of the cash balance.

Place: Chhindwara  
Date: 23.02.2022



For Jain Alok & Associates  
Chartered Accountants

CA Alok Jain  
Partner

मुख्य नगरपालिका अधिकारी  
नगर पालिका, बड़कुही  
जिला-छिन्दवाड़ा (म.प्र.)



To,

Chief Municipality Officer,  
Nagar Parishad, Barkuhi

We have audited the cash book and relevant records for the year 2021-22 of **Barkuhi Nagar Parishad**.

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements have been prepared by Nagar Parishad, therefore we express our opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures 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 of our opinion and subject to our detailed observations in the enclosed annexure to this report and suspense amount in receipt & Payment account, we report that –


In case of Cash book for the year ending 31<sup>st</sup> March 2022, it gives true and fair view of the cash balance.


Place: Chhindwara

Date: 23.02.2023



For Jain Alok & Associates  
Chartered Accountants

  
CA Alok Jain  
Partner

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद, बड़कुही  
जिला-छिन्दवाड़ा (म.प्र.)

**The audit work is completed by undertaking the following scope of work :**

**I. Audit of Revenue :**

1. Audit of revenue from various sources has been undertaken on test basis. Inconsistencies found in them were listed in point no. 2 of report attached.
2. Revenue receipts from counter foils have been verified on test basis. No inconsistency noticed in test checked counter foils.
3. Percentage of revenue collection and increase/decrease in various heads in property Tax, Samekitkar, NagriyaVikasUpkar and Other Taxes compared to previous year has been pointed in Point No.2.
4. Money received from daily cash receipts were verified on test basis and found that ULB has practice of depositing money collected into bank account within two working day except as reported in Point No.2.
5. Entries in cash book has been duly verified on test basis, and found that ULB had practice of depositing revenue collected in bank account on next working day.
6. Quarterly and monthly targets were not maintained by ULB. So cannot verify variance in completion of them.
7. FDR Register has been maintained by Nagar Parishad but register is not updated that's why we are unable to verify FDR with register as on date. And accountant has informed us there is no FDR in hand on audit date.
8. No case found where investments are made on lesser interest rate. However we noticed huge amount of cash left in saving and current account of bank throughout the year. If it had been converted into FDR, then it would have fetched higher interest rate.

**II. Audit of Expenditure :**

1. Expenditures under all schemes have been verified from grant details and their utilization. Inconsistencies found during the course of verification have been pointed out in point no. 5 of report attached.
2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with vouchers and supporting.
3. Monthly balances of cash book has been verified and found to be consistent .
4. Expenditure against particular schemes has been verified. Issues relate to this has been listed out in point no. 5.
5. Expenditures are in accordance with the guidelines, directives, acts and rules issued by Government of India/State Government.
6. Financial Propriety of test checked transactions have been verified and found them in line.
7. No instance of absence of appropriate sanctions has been found on verification of test checked transaction.
8. Utilisation certificates of work done during the year are not available at Nagar Parishad .



**III. Audit of Book Keeping :**

1. Books of accounts audited have been listed in point no. 1 of report attached.
2. All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.
3. Advance register is not maintained by Nagar Parishad. However it has been informed to us no Advance is given by Nagar Parishad to any staff.
4. Bank reconciliation statements have been attached with this report and issues related to them has been pointed there in.
5. As informed to us Grant Register and its utilization register are maintained by Nagar Parishad but not provided to us for verification. So we are unable to any comment on its completeness, authentication and grant utilization.
6. Fixed asset register has not been maintained by ULB.
7. Income and Expenditure Account have been prepared by ULB on the basis of records available at Nagar Parishad.
8. Nagar Parishad is maintaining Accounts on the Single Entry System. Data Entry on double entry system are done upto 31.03.2022 and Balance Sheet is prepared upto 31.03.2022 on summarized basis.

**IV. Audit of FDR :**

1. FDR Register is being maintained by Nagar Parishad but it was not updated on the date of audit. No FDR of UB as on 31.03.2022.
2. FDR Interest – Not Applicable

**V. Audit of Tenders/Bids :**

1. Tenders and Bids invited by ULB has been verified on test basis and Bank Guarantee Is not made available for verification.
2. Competitive tendering procedure has been followed in cases verified.
3. Receipt of Tender Fees/ Bid processing fees has been verified in cases verified.
4. No case of bank guarantee received in lieu of Processing Fees has been found in ULB.
5. Not Applicable
6. Not Applicable
7. Contract Closures have been verified.

**VI. Audit of Grants and Loans :**

1. Grants given by Central Govt. and its utilization has been maintain. Grant Register is not maintained by ULB.
2. Grants given by State Govt. and its utilization has been maintain. Grant Register is not maintained by ULB.
3. Nagar Parishad has not taken any loan .
4. On the basis of our Test Checks of Cash Book no Diversion of funds has been found by Nagar Parishad.



## **1. Accounting policies, procedures, book keeping and financial statement.**

1.1 Consequent upon adoption of the budget (prepared at Nagar a Parishad level) and accounts format, Nagar Parishad has prepared its books of accounts under single entry system, hence our opinion will be based on Single entry system only.

List of books of accounts maintained.

- 1) Main Cash Book & Subsidiary Cash book of revenue department.
- 2) Cheque Register
- 3) Collection Ledgers
- 4) Ward wise Property Tax, Water Tax Registers.

List of books of accounts not maintained

- 1) Fixed Assets Register –  
No records were maintained at parishad level to account for fixed assets and to determine current value of assets.
- 2) Grant Register –  
As informed to us Grant Register and its utilization register are maintained by Nagar Parishad but not provided to us for verification. So we are unable to any comment on its completeness, authentication and grant utilization.

1.2 All the major schemes are maintained in separate cash book. But there is no separate cash book for each scheme.

Nagar Parishad has prepared Income & Expenditure and financial statements. However Nagar Palika Parishad prepared Budget, which shall be regarded as the final document on which we express our opinion.

## **2. Non recovery of taxes**

Urban Local Bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test checked Nagar Parishad as of 31<sup>st</sup> March 2022 a sum of Rs. lakhs (as shown in **Table Below**) plus Interest & Penalties was outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoke these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

### **Non Recovery Of Taxes**

Amount in Rs.

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2021	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Curent Year	Total un-recovered amount
1	Sampatti kar	1531124	1165200	365924	343732	234295	109437	475361
2	Samekit Kar	877530	385680	491850	355340	75360	279980	771830
3	Jal kar	202050	128450	73600	780000	513150	266850	340450
4	Bhawan Bhoomi Kiraya	0						



5	Shiksha Upkar	621517	508480	113037	101938	39951	61987	175024
6	Upkar	621517	508480	113037	101938	39951	61987	175024
7	Bazar Vasuli	0	0	0	39572	39572	0	0
8	Licence and Other Taxes	0	0	0	158849	158849	0	0
	<b>Total</b>	<b>1260509</b>						
	<b>Total Un-Recovered amount</b>							<b>1937689</b>

Nagar Parishad collected only 65.43% of current year demand, which is not satisfactory and collection against previous years demand is also very low and it is about 69.97% only of total previous year demand outstanding. Efforts should be made for recovery of old dues as well as current due. Very low collection of old arrears should be taken care of as it may turn to bad debts.

## **2.1 Issues In collection of Revenue**

In case of delay in payment of property tax, Interest will be required to be charged @ 10.00%p.a. of total tax calculated for delay in payment of each year or part of year. On our verification of property tax registers we noticed that interest has not been charged on late payment of property tax by Nagar Parishad.

Apart from that, new registrations of properties and improvement in properties during the year required to be entered in property tax registers and tax is to be charged accordingly, on our verification we found no such practice is being followed by Nagar Parishad.

### **3. Internal Audit System**

As per Section 121 of Madhya Pradesh Municipalities act 1961, The annual accounts of each council shall be subject to audit under the said act, and copies of the audit report of the auditor on the annual accounts of the council shall be furnished to the state govt. or any authority specified by it in addition to the president and the Chief municipal officer in order to ensure the accountability of Nagar Parishad. It has been observed that No regular Internal audit has been conducted at Nagar Parishad level.

### **4. Submission of Utilisation Certificates (UCs)**

Nagar Parishad receives grants from State and Central Govt. for Expenditure in specific projects and general utilisation. Audit scrutiny of records revealed that in all cases of Grant has been received by ULB and Utilisation certificates have been issued at the end of year wrt to usage of funds.

### **5. Issues In Payment vouchers**

Date	Voucher No.	Amount
<b><u>Deficiency in Vouchers is as follows :</u></b>		
24.05.2021	41	23000.00
Remark : Payment made to Prabhudayal Gupta & Associates for Budget. Note Sheet and Quotation are not found..		
24.05.2021	40	23280.00
Remark : : Payment made to Ashutosh Computer for GPS. Quotation are not found..		



24.05.2021	39	18000.00	Remark : Payment made to Kashmiri for Table and Chairs. Quotation is not taken for this.
24.05.2021	38	475200.00	Remark : Payment made to Ecogreen Products for Chesis. Quotation is not found for this.
19.05.2021	29	46550.00	Remark : Payment made to Ecogreen Products for Chesis. Quotation is not found for this.
01.09.2021	142	16142.00	Remark : Payment made to Mahi Trading for Bleaching Powder. Quotation is not found for this.
12.08.2021	117	44550.00	Remark : Payment made to Essmar Infra developers & Associates, Bhopal for DPR. Quotation is not found for this.
22.06.2021	84	29758.00	Remark : Payment made to Khandelwal Traders for Tyre Tube purchase. Quotation is not found for this.
18.06.2021	79	14000.00	Remark : Payment made to Shubham Book & General Stores for purchase of Jhadu etc.. Quotation is not found for this.
01.12.2021	245	16050.00	Remark : Payment made to Taj Electricals for Electrical material . Quotation is not found for this.
25.02.2022	352	4900.00	Remark : Payment made to Wintel Services for Street Light Purchase. Quotation is not found for this.

**6. Issues in Tender :**

- i) EMD are taken for Tenders in form of direct deposit in concern account. But no Register for EMD taken and Refunded is maintained by Nagar Parishad.

**7..Issues in Stores Department :**

- i) Store register of all the Department are maintained/updated properly.



- ii) Material issued by different departments from Stores are entered in Stores Register but balance of material available in stores not mentioned in Stores Registers on regular basis.
- iii) Material issued to different departments from Stores are entered in Stores Register but the signatures of CMO not found . Also signature and name of receiver of items not mention in Stores Registers in following Entries :

Stock Register No.	Page No.	Remark
Electric Store -3	99 104, 105	Signature of CMO not found
Stationery Store- 1	191,182, 133	--Do--
PWD and Water Supply-2	106,107,108 109	--Do-- Signature of CMO and receiver not found .
	113,115,92,102	Signature of CMO not found

**8 Issues relating to FDR:**

- i) FDR Register is maintained but not updated. ULB do not have any FDR.

**9. Issues in TDS/GST return :**

- i) TDS return and Challans are not made available to us for verification.
- ii) GST Returns are being filed by the Nagar Parishad but no documents/copy of Retruns 3B , GSTR 1 are provided to us for verification.  
And Record also not provided to us , so it is difficult to give any opinion on GST Matters.

Place: Chhindwara

Date: 23.02.2023



For Jain Alok & Associates  
Chartered Accountants

*[Signature]*  
CA Alok Jain  
Partner

*[Signature]*  
मुख्य नगरपालिका अधिकारी  
नगर परिषद, बड़कुही  
जिला-छिन्दवाड़ा (म.प्र.)

**Reporting on Audit of Barkuhi for Financial Year 2021-2022**

Name of ULB: Nagar Parishad, Barkuhi, Dist. Chhindwara

Name of Auditor: Jain Alok & Associates, Chartered Accountants

<u>S. no</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Grant register not maintained by ULB. Bank reconciliation has been prepared on yearly basis.	ULB should maintain grant register and make entries of expenditure in them and should get verified by CMO on regular basis. ULB is recommended to prepare bank reconciliation statement on monthly basis
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.	ULB should maintain books and registers as per accounting rules applicable.
4	Audit of FDR/TDR	ULB do not have any FDR	FDR Register is not updated	NIL
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Work allotted after passing of Tender. We verify per tender process. Bank Guarantee obtained from Contractor not made available for verification.	Required procedure should be followed for Tender.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Could not be Verified properly as the Grant Register is not provided.	Grant Register should be maintained properly
7	Verify whether any diversion of funds from capital receipt	Diversion of Funds verified from Cash Book on test basis	No Diversion of funds has been observed.	Grant register should be maintained to track diversion of funds



	/grants /Loans to revenue expenditure and from one scheme /project to another.			
8	a) Percentag e of revenue expenditu re (Establis hment, salary, Operation & Maintenan ce) with respect to revenue receipts (Tax & Non Tax).	115% (20729297*100/18019140)		
	b) Percentag e of Capital expenditu re wrt Total expenditu re.	48.42% 19461843*100/40191140		

मुख्य नगरपालिका अधिकारी  
नगर परिषद, बड़कुही  
जिला छिन्दवाड़ा (म.प्र.)



*Jain*

NAGAR PARISHAD, BADKUHI  
BANK RECONCILIATION STATEMENT  
AS ON 01/04/2021 TO 31/03/2022  
(A/c) 30758465927

	Amount	
Balance as per Cash Book as on 31.03.2022	69,952,662.85	Dr
<b>Less Amount Debited in Bank Statement but not credited in Cash book</b>		
Date      Particular      Amount		18,070.00
02.11.21                      6,630.00		
11/2/2021                    11,440.00		
<b>Add Amount credited in Bank Statement but not debited in cash book</b>		11,520.00
Date      Particular      Amount		
09.04.2022                    11520.00		
<b>Less Amount Debited in Cash book but not credited in Bank Statement</b>		
Date      Particular      Amount		
<b>Add Amount credited in Cash book but not debited in Bank Statement</b>		
Difference in Opening balance on 01.04.2021	(7,528,219.85)	
Balance as per cash book on 01.04.2021	59,293,481.71	
Less Balance as per Bank Statement as on 01.04.202	51,765,261.86	
<b>Closing Balance as per bank statement as on 31.03.2022</b>	62,417,893.00	Cr

मुख्य नगरपालिका अधिकारी  
नगर पंचायत, बड़कुही  
जिल्हा छिंदवाडा (म.प्र.)



NAGAR PARISHAD, BADKUHI  
BANK RECONCILIATION STATEMENT  
As 01/04/2021 TO 31/03/2022

(A/c) 30758447125

			Amount	
	Balance as per Cash Book as on 31.03.2022		1,559,836.44	Dr
Less	<u>Amount Debited in Bank Statement but not credited in Cash book</u>			
	Date      Particular      Amount		-	
Add	<u>Amount credited in Bank Statement but not debited in cash book</u>		-	
	Date      Particular      Amount			
Less	<u>Amount Debited in Cash book but not credited in Bank Statement</u>		-	
	Date      Particular      Amount			
Add	<u>Amount credited in Cash book but not debited in Bank Statement</u>		650.00	
	Date      Particular      Amount			
	30.09.21                      650.00			
	Difference in Opening balance on 01.04.2021		(9,881.69)	
	Balance as per cash book on 01.04.2021	330,130.52		
Less	Balance as per Bank Statement as on 01.04.2021	320,248.83		
	Closing Balance as per bank statement as on 31.03.2022		1,550,604.75	Cr

मुख्य नगरपालिका अधिकारी  
नगर पालिका, बडकुही  
जिला-छिन्दवाड़ा (म.प्र.)

NAGAR PARISHAD, BADKUHI  
BANK RECONCILIATION STATEMENT  
AS 01/04/2021 TO 31/03/2022

(A/c) 36964772293

			Amount
	Balance as per Cash Book as on 31.03.2022		834,750.64 Dr
Less	<u>Amount Debited in Bank Statement but not credited in Cash book</u>		
	Date Particular Amount		
Add	<u>Amount credited in Bank Statement but not debited in cash book</u>		
	Date Particular Amount		
Less	<u>Amount Debited in Cash book but not credited in Bank Statement</u>		
	Date Particular Amount		
Add	<u>Amount credited in Cash book but not debited in Bank Statement</u>		
	Difference in Opening balance on 01.04.2021	(690,264.85)	
	Balance as per cash book on 01.04.2021	835,399.64	
Less	Balance as per Bank Statement as on 01.04.2021	145,134.79	
	Closing Balance as per bank statement as on 31.03.2022	144,485.79 Cr	

मुख्य नगरपालिका अधिकारी  
नगरपालिका, बडकुही  
जिला-छिन्दवाड़ा (म.प्र.)



NAGAR PARISHAD, BADKUHI  
BANK RECONCILIATION STATEMENT  
AS ON 01/04/2021 TO 31/03/2022  
(A/c) 32163119219

			Amount
			2,404,743.00 Dr
	Balance as per Cash Book as on 31.03.2022		
Less	<u>Amount Debited in Bank Statement but not credited in Cash book</u>		
	Date	Particular	Amount
Add	<u>Amount credited in Bank Statement but not debited in cash book</u>		
	Date	Particular	Amount
Less	<u>Amount Debited in Cash book but not credited in Bank Statement</u>		
	Date	Particular	Amount
Add	<u>Amount credited in Cash book but not debited in Bank Statement</u>		
		Difference in Opening balance on 01.04.2021	7,124.50
		Balance as per cash book on 01.04.2021	2,353,390.00
Less		Balance as per Bank Statement as on 01.04.2021	2,360,514.50
		Closing Balance as per bank statement as on 31.03.2022	2,411,867.50 Cr

मुख्य नगरपालिका अधिकारी  
नगर प्रमुख, बडकुही  
जिल्ला बन्दा (म.प्र.)

NAGAR PARISHAD, BADKUHI  
BANK RECONCILIATION STATEMENT  
AS 01/04/2021 TO 31/03/2022

(A/c) 31289499430

Amount  
829,654.25 Dr

Balance as per Cash Book as on 31.03.2022  
Less Amount Debited in Bank Statement but not credited in Cash book  
Date Particular Amount

Add Amount credited in Bank Statement but not debited in cash book  
Date Particular Amount  
09.04.2022 308.00

Less Amount Debited in Cash book but not credited in Bank Statement  
Date Particular Amount

Add Amount credited in Cash book but not debited in Bank Statement

Difference in Opening balance on 01.04.2021 6,446.00  
Balance as per cash book on 01.04.2021 618,092.00  
Less Balance as per Bank Statement as on 01.04.2021 624,538.00

Closing Balance as per bank statement as on 31.03.2022

836,408.25 Cr

मुख्य संचालक अधिकारी  
नगर पालिका, बड़कुही  
जिला बड़कुही (म.प्र.)



NAGAR PARISHAD, BADKUHI  
BANK RECONCILIATION STATEMENT  
AS C 01/04/2021 TO 31/03/2022

(A/c) 915010031758367

Balance as per Cash Book as on 31.03.2022	Amount	825.00 Dr
<b><u>Amount Debited in Bank Statement but not credited in Cash book</u></b>		-
Date Particular Amount		-
<b><u>Amount credited in Bank Statement but not debited in cash book</u></b>		-
Date Particular Amount		-
<b><u>Amount Debited in Cash book but not credited in Bank Statement</u></b>		-
Date Particular Amount		-
<b><u>Amount credited in Cash book but not debited in Bank Statement</u></b>		
Difference in Opening balance on 01.04.2021	761.00	
Balance as per cash book on 01.04.2021	-	
Less Balance as per Bank Statement as on 01.04.2021	761.00	
Closing Balance as per bank statement as on 31.03.2022	1,586.00 Cr	

मुख्य प्रशासकी अधिकारी  
नगर पंचायत, बड़कुही  
जिला नन्दवाड़ा (म.प्र.)

**Nagar Parishad Badkuhi**

Ward No. 11

Badkuhi

Distt. Chhindwara

**Cash Flow**

Monthly Summary

1-Apr-21 to 31-Mar-22

Particulars	Nagar Parishad Badkuhi - (from 1-Apr-2017) - (from 1-Apr-2018) - 1-Apr-21 to 31-Mar-22		
	Cash Movement		Nett Flow
	Inflow	Outflow	
April	1740539.00	1135658.49	604880.51
May	20971616.00	3222854.90	17748761.10
June	3302418.20	1989979.60	1312438.60
July	1264114.00	2682569.17	-1418455.17
August	1374949.00	2542891.94	-1167942.94
September	4324881.00	2289801.38	2035079.62
October	3965383.58	2965171.50	1000212.08
November	1654158.64	10500094.92	-8845936.28
December	4281765.00	1979957.72	2301807.28
January	2124428.00	4194104.05	-2069676.05
February	3059964.01	7168472.28	-4108508.27
March	5291439.73	2898298.90	2393140.83
<b>Grand Total</b>	<b>53355656.16</b>	<b>43569854.85</b>	<b>9785801.31</b>

प्रमुख कार्यवाही अधिकारी  
नगर परिषद, बड़कुही  
चिन्मय-द्वारा (म.प्र.)



**Nagar Parishad Badkuhi**

Ward No. 11

Badkuhi

Distt. Chhindwara

**Income and Expenditure Statement**

1-Apr-21 to 31-Mar-22

Nagar Parishad Badkuhi - 1-Apr-21 to 31-Mar-22		Nagar Parishad Badkuhi - 1-Apr-21 to 31-Mar-22	
Particulars		Particulars	
Opening Stock		Direct Incomes	1070.00
Direct Expenses		OTHER INCOME	1070.00
MISCELLANEOUS EXPENSES		TRF INTO EMPLOYEE FUND	18019140.00
TRF TO EMPLOYEE FUND (EXP)	17516084.65	Indirect Incomes	
Indirect Expenses		110 RATES & TAX REVENUE	1685123.00
220 ADMINISTRATIVE EXPENSE	3939482.27	120 ASSIGNED REVNUUE & COMP	16027068.00
230 OPERATIONS & MAINTENA	2191280.58	130 RENTAL INCOME(MUNICIPAL PF	500.00
250 Program Expenses	484309.29	140 40 Other Fees	
272 DEPRECIATION	10897758.07	14050 User Charges	209170.00
280 Prior Period Item		150 SALES & HIRE CHARGES	30825.00
290 TRANSFER TO ACTIVITY FUND		160 REV GRANTS CONTRI & SUBSIDIES	
INT & FINANCE CHARGES 240	3254.44	170 INCOME FROM INVESTMENTS	
210 10 Salaries, Wages and Bonus	14110971.00	171 INTEREST EARNED	66409.00
		180 OTHER INCOME	45.00
		Closing Stock	13606845.65
		Excess of expenditure over income	31627055.65
Total	31627055.65	Total	31627055.65

मुख्य नगरपालिका अधिकारी  
नगरपालिका, बडकुही  
जिला-छिन्दवाड़ा (म.प्र.)