

ad Off:105, 2nd Floor, Chandrika Tower, Near Shastri Bridge, Napier Town, Jabalpur, M.P. 482001,
Branch Office: 601, Glen Ridge, High ST, Behind DMart, Hiranandani Gardens, Powai, Mumbai, M.H. - 400076
Contact Office: 0761-4070740, Mob: 9713360740, Email: ca.akant@gmail.com

AUDITOR'S REPORT

TO,

CMO

NAGAR PALIKA, BLAGHAT

BALAGHAT (M.P.)

We have audited the attached balance sheet of **NAGAR PALIKA BALAGHAT (M.P.)** as at **31st March ,2023** and the Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the **NAGAR PALIKA BALAGHAT (M.P.)**. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion and to the best of our information and according to the explanation

given to us the said accounts subject to the notes gives the true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of balance sheet , of the state of affairs of the above named ULB as on 31 march 2023
2. Income and Expenditure account of ULB for the year ended on 31st March 2023.
3. In the case of Receipt & Payment account for the year ended on 31st March 2023.



FOR A C E & ASSOCIATES

CHARTERED ACCOUNTANTS

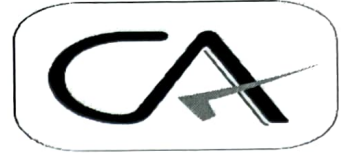
(CA. AMARKANT KUSHWAHA)

Date: 30/09/2023

Place :- JABALPUR

UORN: 24421528BKDFLU9093

(PARTNER)



Head Off: 105, 2nd Floor, Chandrika Tower, Near Shastri Bridge, Napier Town, Jabalpur, M.P. 482001,
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AUDITOR'S REPORT

D,
DIRECTORATE
URBAN ADMINISTRATION & DEVELOPMENT
HOPAL(MP)

We have audited the attached balance sheet of **NAGAR PALIKA BALAGHAT (M.P.)** as at **31st March ,2023** and the Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the **NAGAR PALIKA BALAGHAT (M.P.)**. Our responsibility is to express an opinion on these financial statements based on our audit.

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3. In the case of Receipt & Payment account for the year ended on 31st March 2023.



UDIN: 24421528BKDFLU9093

FOR A C E & ASSOCIATES

CHARTERED ACCOUNTANTS

(CA. AMARKANT KUSHWAHA)

Place :- JABALPUR

(PARTNER)

MP Urban Local Body, Balaghat
BALANCE SHEET
As at 31 March 2023

	Particulars	Schedule no.	Current year (Rs)		Previous year (Rs)	
A	SOURCES OF FUNDS					
A1	Reserves and Surplus					
	Municipal (General) Fund	B-1	275845973.95		262720851.63	
	Earmarked Funds	B-2	18084134.00		19032954.00	
	Reserves	B-3	284599664.56		284599664.56	
	Total Reserves and Surplus			578529772.51		566353470.19
A2	Grants, Contribution for Specific Purpose	B-4	570071690.92	570071690.92	410525577.54	410525577.54
A3	Loans					
	Secured loans	B-5	0.00		0.00	
	Unsecured loans	B-6	20656613.00		22338210.00	
	Total Loans			20656613.00		22338210.00
	TOTAL SOURCES OF FUNDS [A1 - A3]			1169258076.43		999217257.73
B	APPLICATION OF FUNDS					
B1	Fixed Assets	B-11				
	Gross Block		595233128.01		570376495.01	
	Less: Accumulated Depreciation		390619509.17		333730317.38	
	Net Block		204613618.84		236646177.63	
	Capital Work-in-Progress		151639436.00		144049206.00	
	Total Fixed Assets			356253054.84		380695383.63
B2	Investments					
	Investment- General Fund	B-12	220299093.00		220299093.00	
	Investment- Other Funds	B-13	0.00		0.00	
	Total investment			220299093.00		220299093.00
B3	Current assets, loans & advances					
	Stock in hand (inventories)	B-14	58040670.16		58040670.16	
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		66666095.00		1670345.00	
	Less: Accumulated Provision against bad and doubtful receivables		0.00		0.00	
	Sundry Debtors (Receivables) - Net		66666095.00		1670345.00	
	Prepaid expenses	B-16	0.00		327207.47	
	Cash and Bank Balances	B-17	433261829.19		307097205.03	
	Loans, advances and deposits	B-18	54870672.24		55587268.44	
	Total Current Assets		612839266.59		386795127.80	
B4	Current Liabilities and Provisions					
	Deposits received	B-7	17428142.00		20185296.00	
	Deposit Works	B-8	0.00		0.00	
	Other liabilities (Sundry Creditors)	B-9	1021074.00		2628465.00	
	Provisions	B-10	1684122.00		1686154.00	
	Total Current Liabilities		20133338.00		24499915.00	
	Net Current Assets (B3-B4)			592705928.59		398222781.10
C	Other Assets	B-19		0.00		0.00
D	Miscellaneous Expenditure (to the extent not Written off)	B-20		0.00		0.00
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4]			1169258076.43		999217257.73

UDIN: 24421528 BKDFLU9093



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नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

MP urban Local Body,
Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
31010	Balance as per last amount	0.00	0.00	0.00	0.00	262720851.63
	Additions during the year	0.00	0.00	0.00	0.00	0.00
31090	Surplus for the year	0.00	0.00	0.00	0.00	13125122.32
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	0.00	0.00	0.00	0.00	275845973.95
	Deductions during the year	0.00	0.00	0.00	0.00	0.00
31090	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	275845973.95

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	19032954.00	0.00	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Social Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00	0.00
	[1] Capital expenditure on	948820.00	0.00	0.00	0.00	0.00	0.00
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00
	[2] Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Salary, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
	Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
	[3] Other	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	948820.00	0.00	0.00	0.00	0.00	0.00
311	Net Balance of Special Funds [(a+b)-(c)]	18084134.00	0.00	0.00	0.00	0.00	0.00

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	284599664.56	0.00	284599664.56	0.00	284599664.56
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00	0.00	0.00
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
31211	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve funds	284599664.56	0.00	284599664.56	0.00	284599664.56

UDIN: 24421528BKDFLU9093

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	205308398.99	151422385.55	0.00	0.00	53794793.00	410525577.54
(b) Additions to the Grants						0.00
Grant received during the year	46621000.00	20623000.00		0.00	112615590.00	179859590.00
Interest/Dividend earned on Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	46621000.00	20623000.00	0.00	0.00	112615590.00	179859590.00
Total (a+b)	251929398.99	172045385.55	0.00	0.00	166410383.00	590385167.54
(C) Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	0.00	0.00	0.00	0.00	20313476.62	20313476.62
Capital Expenditure of Other	0	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages, allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	0.00	0.00	0.00	0.00	20313476.62	20313476.62
Net balance at the year end (a+b) - (C)	251929398.99	172045385.55	0.00	0.00	146096906.38	570071690.92



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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loans from Govt. bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	0.00	0.00
33060	Other Term Loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

Notes:

- *The nature of the Security shall be specified in each of these categories;
- *Particulars of any guarantees given shall be disclosed;
- *Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- *Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- *For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. bodies & Associations	0.00	0.00
33140	Loans from international agencies	0.00	0.00
33150	Loans from banks & other financial institutions	20656613.00	22338210.00
33160	Other Term Loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other Loans	0.00	0.00
	Total Unsecured Loans	20656613.00	22338210.00

Note:

- *Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;



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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	10073989.00	12050443.00
34020	From Revenues	4100679.00	3935379.00
34030	From Staff	0.00	0.00
34080	From other	3253474.00	4199474.00
	Total deposits received	17428142.00	20185296.00

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	0.00	0.00
35011	Employee Liabilities	0.00	1862211.00
35012	Interest Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	5258.00
35020	Recoveries Payable	260078.00	0.00
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	760996.00	760996.00
35090	Others (sale Proceeds)	0.00	0.00
	Total Other Liabilities (Sundry Creditors)	1021074.00	2628465.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	1684122.00	1686154.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	Total Provision	1684122.00	1686154.00



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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block			Cost at the end of the year	Accumulated Depreciation			Total at the end of the year		Net Block	
		Opening Balance	Additions during the period	Deductions during the period		Opening Balance	Additions during the period	Deductions during the period			At the end of current year	At the end of Previous year
		3	4	5	6	7	8	9	10	11	12	
1	2											
	Land Buildings											
41010	Land	8953147.00		0.00	8953147.00	0.00	0.00	0.00	0.00	8953147.00	8953147.00	
41015	Lakes and Pond	2076782.00	178320.00	0.00	2255102.00	0.00	0.00	0.00	0.00	2255102.00	2076782.00	
41020	Buildings	40740617.01		0.00	40740617.01	12387494.60	2693546.63	0.00	15081041.23	25659575.78	28353122.41	
41025	Heritage Building	11177148.00		0.00	11177148.00	0.00	0.00	0.00	0.00	11177148.00	11177148.00	
	Infrastructure Assets											
41030	Roads & Bridges	132189712.00	14641599.00	0.00	146831311.00	93940808.88	13693351.00	0.00	107634159.88	39197151.12	38248903.12	
41031	Sewerage and drainage	82377492.00	8169943.00	0.00	90547435.00	42662265.38	12397470.41	0.00	55059735.80	35487699.20	39715226.62	
41032	Water ways	167071119.00	518628.00	0.00	167589747.00	94999206.60	18793690.91	0.00	113792897.51	53796849.49	72071912.40	
41033	Public Lighting	10325236.00		0.00	10325236.00	5370552.77	1282767.49	0.00	6653320.26	3671915.74	4954683.23	
41040	Plants & Machinery	56917922.00	349148.00	0.00	57267070.00	46628386.81	1925601.66	0.00	48553988.47	8713081.53	10289535.19	
41050	Vehicles	31302363.00		0.00	31302363.00	22734505.62	2675741.86	0.00	25410247.48	5892115.52	8567857.38	
41060	Office & other equipment	21205760.00	660063.00	0.00	21865823.00	12143833.21	2517023.16	0.00	14660856.36	7204966.64	9061926.79	
41070	furniture and fittings	5984213.00	338932.00	0.00	6323145.00	2849028.17	899448.85	0.00	3748477.02	2574667.98	3135184.83	
41080	Other fixed assets	54984.00		0.00	54984.00	14235.36	10549.82	0.00	24785.18	30198.82	40748.64	
	Sub-Total	570376495.01	24856633.00	0.00	595233128.01	333730317.38	56889191.79	0.00	390619509.17	204613618.84	236646177.63	
412	Capital Work in Progress	144049206.00	7590230.00	0.00	151639436.00	0.00	0.00	0.00	0.00	151639436.00	144049206.00	
	Total	714425701.01	32446863.00	0.00	746877564.01	333730317.38	56889191.79	0.00	390619509.17	356253054.84	380695383.63	

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.

2. The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.

3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed asset created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
on 31 March 2006.

3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.

5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.

6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.

7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.

No depreciation is to be charged on Land.



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जिला-बालाघाट (म.प्र.)

Schedule B-12: Investments- General Funds

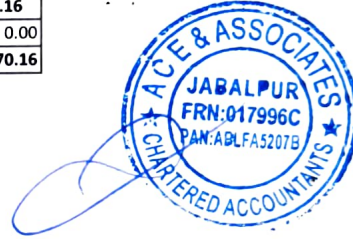
Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities	0.00	0.00	0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42060	Units of Mutual Funds	0.00	0.00	0.00	0.00
42080	Other Investments	0.00	0.00	220299093.00	220299093.00
	Total of Investments General Fund	0.00	0.00	220299093.00	220299093.00

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities	0.00	0.00	0.00	0.00
42120	State Government Securities	0.00	0.00	0.00	0.00
42130	Debentures and Bonds	0.00	0.00	0.00	0.00
42140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42160	Units of Mutual Funds	0.00	0.00	0.00	0.00
42180	Other Investments	0.00	0.00	0.00	0.00
	Total of Investments General Fund	0.00	0.00	0.00	0.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	58040670.16	58040670.16
43080	Others	0.00	0.00
	Total Stock in hand	58040670.16	58040670.16



सखापाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	Receivables for property taxes				
	Less than 5 year	30770350.00	0.00	30770350.00	0.00
	More than 5 year	0.00	0.00	0.00	0.00
	Sub-total	30770350.00	0.00	30770350.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts		0.00	0.00	0.00
	Net Receivables of property Taxes	0.00	0.00	30770350.00	0.00
43120	Receivables of Other Taxes				
	Less than 3 year	0.00	0.00	1772303.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	1772303.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	0.00	0.00	1772303.00	0.00
	Receivable of Cess Income				
	Less than 3 year	0.00	0.00	6695124.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	6695124.00	0.00
43130	Receivables for Fees and User Charges				
	Less than 3 year	0.00		3390891.00	1670345.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	3390891.00	0.00
43140	Receivables from Other water tax				
	Less than 3 year	0.00	0.00	24037427.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	24037427.00	0.00
43150	Receivables from Government	0.00	0.00	0.00	0.00
43180	Receivables -Control Accounts	0.00		0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	0.00	0.00	66666095.00	1670345.00



सखापाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

Schedule B-16: Prepaid Expenses


Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operation & Maintenance	0.00	327207.47
	Total Prepaid expenses	0.00	327207.47

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	0.00	191908.00
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	433261829.19	299411687.03
45022	Other Schedule Banks	0.00	7493610.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	Sub- Total	433261829.19	307097205.03
	Balance with Bank - Special Funds		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	Sub- Total	0.00	0.00
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	Sub- Total	0.00	0.00
	Total Cash and Bank balances	433261829.19	307097205.03




 सखापाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	689508.00	0.00	0.00	689508.00
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	0.00	0.00	0.00
46040	Advance to Suppliers and Contractors	35927568.30	0.00	0.00	35927568.30
46050	Advance to Others	0.00	0.00	0.00	0.00
46060	Deposit with External Agencies	2147054.20	0.00	716596.20	1430458.00
46080	Other Current Assets	16823137.94	0.00	0.00	16823137.94
	Sub- Total	55587268.44	0.00	716596.20	54870672.24
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	55587268.44	0.00	716596.20	54870672.24

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

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




सरकापाल
नगर पालिका परिषद
बालाघाट


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)


Schedule B-19: Other Assets

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

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	0.00	0.00
48020	Deferred Discount on Issue of Loans	0.00	0.00
48021	Deferred Revenue Expenses	0.00	0.00
48030	Other	0.00	0.00
	Total Misscellaneous expenditure		




सुखपाल
नगर पालिका परिषद
बालाघाट


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

MP Urban Local Body, BAALGHAT
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2022 to 31 March 2023

	Account Head	Schedule	Current Year	Previous year
A	Income			
	Revenue Income	IE-1	27962702.96	42441018.00
	Assigned Revenues & Compensations	IE-2	196238368.00	114715456.00
	Rental Income From Municipal Properties	IE-3	7656150.00	7974640.00
	Fees & User Charges	IE-4	25322260.00	4303409.00
	Sale & Hire Charges	IE-5	1906858.00	3546451.00
	Revenue Grants, Contribution & Subsidies	IE-6	0.00	93934629.25
	Income From Investments	IE-7	0.00	0.00
	Accrued Interest	IE-8	1986612.00	3434584.25
	Other Income	IE-9	591138.00	538629.27
	Total Income		261664088.96	270888816.77
B	Expenditure			
	Establishment Expenses	IE-10	114565816.00	120194138.70
	Administrative Expenses	IE-11	11356433.00	15385140.35
	Operations & Maintenance	IE-12	51900315.00	45705040.00
	Interest & Finance Charges	IE-13	4450.85	6323.40
	Programme Expenses	IE-14	10433812.00	3735780.00
	Revenue Grants, Contribution and Subsidies	IE-15	1464118.00	0.00
	Provisions and Write Off	IE-16	0.00	0.00
	Miscellaneous Expenses	IE-17	1924830.00	1103849.00
	Depreciation		56889191.79	67561715.87
	Total Expenditure		248538966.64	253691987.32
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)		13125122.32	17196829.45
D	Add/Less: Prior period Items (Net)	IE-18	0.00	0.00
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		13125122.32	17196829.45
F	Less: Transfer to Reserved Fund		0.00	0.00
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E- F)		13125122.32	17196829.45

VOTING: 204 215 283K DFLV 9093



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जिला-बालाघाट (म.प्र.)

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	9149749.00	26358571.00
11002	Water Tax	5729347.98	6553050.00
11003	Sewerage Tax	389662.00	412352.00
11004	Conservancy Charge	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education Tax	1397935.00	3910165.00
11007	Vehicle Tax	21628.00	0.00
11008	Tax on Anilals	26700.00	0.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement Tax	0.00	0.00
11012	Pilgrimage Tax	0.00	0.00
11013	Export Tax	0.00	553000.00
11051	Octroi & Toll	0.00	0.00
11060	Cess	0.00	0.00
11080	Others Taxes	4930748.00	4614258.00
11090	Tax	6316932.98	39622.00
	Sub Total	27962702.96	42441018.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	Sub Total	27962702.96	42441018.00
	Total Tax Revenue	27962702.96	42441018.00

Schedule IE-1 (a): Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Surcharge	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	58321147.00	17165068.00
12020	Compensation in Lieu Of Taxes/Duties	137917221.00	97550388.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	Total Assigned Revenues & Compensations	196238368.00	97550388.00



सखायाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	6961469.00	4012378.00
13020	Rent From Office Buildings	0.00	0.00
13030	Rent From Guest Houses	192678.00	0.00
13040	Rent From Lease of Lands	502003.00	50580.00
13080	Other Rents	0.00	610186.00
	Sub Total	7656150.00	4673144.00
13090	Less: Rent remission and refunds	0.00	0.00
	Sub Total	7656150.00	4673144.00
	Total Rental Income From Municipal Properties	7656150.00	4673144.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
		0.00	10000.00
14010	Empanelment & Registration Charges	137580.00	103920.00
14011	Licensing Fees	20569090.00	387913.00
14012	Fees for Grant of Permit	121190.00	675390.00
14013	Fees For Certificate Or Extract	0.00	0.00
14014	Development Charges	225.00	0.00
14015	Regularisation Fees	254227.00	634110.00
14020	Penalties And Fines	592911.00	601244.00
14040	Other Fees	3628585.00	1800365.00
14050	User Charges	650.00	0.00
14060	Entry Fees	17802.00	87817.00
14070	Service / Administrative Charges	0.00	2650.00
14080	Other Charges	0.00	0.00
14090	Fees Remission and Refunds	25322260.00	4303409.00
	Sub Total	0.00	21518.00
14090	Less: Fees Remission and Refunds	25322260.00	4281891.00
	Sub Total	25322260.00	4281891.00
	Total Income from Fees & User Charges	25322260.00	4281891.00



मुख्यापाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	88700.00	10500.00
15011	Sale of Forms & Publications	13800.00	218890.00
15012	Sale of Stores & Scrap	0.00	0.00
15030	Sale of Others	1776558.00	3247061.00
15040	Hire Charges for Vehicles	16100.00	70000.00
15041	Hire Charges for Equipments	11700.00	0.00
	Total Income from Sale & Hire Charges	1906858.00	0.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	0.00	93934629.25
16020	Reimbursement of Expenses	0.00	0.00
16030	Contribution Towards Schemes	0.00	0.00
	Total Revenue Grants, Contribution & Subsidies	0.00	93934629.25

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	0.00	0.00
17020	Dividend	0.00	0.00
17030	Income From Project TakenUp On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	Total Income From Investments	0.00	0.00

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	1986612.00	3434584.25
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	0.00	0.00
	Total Interest Earned	1986612.00	3434584.25



**सखापाल
नगर पालिका परिषद
बालाघाट**

**मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)**

Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	591138.00	538629.27
19040	Transfer Into Activity Fund	0.00	0.00
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	Total Other Income	591138.00	538629.27

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	111447003.00	115403690.70
21020	Benefits And Allowances	254598.00	943567.00
21030	Pension	335700.00	2601390.00
21040	Other Terminal & Retirement Benefits	2528515.00	1245491.00
	Total Establishment Expenses	114565816.00	120194138.70

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	231552.00	591636.00
22011	Office Maintenance	61315.00	61574.00
22012	Communication Expenses	148509.00	228848.00
22020	Books & Periodicals	11319.00	12290.00
22021	Printing and Stationery	2924067.00	4762586.00
22030	Travelling & Conveyance	843307.00	1184838.00
22040	Insurance	913503.00	1027938.00
22050	Audit Fees	0.00	154760.00
22051	Legal Expenses	0.00	0.00
22052	Professional and Other Fees	833982.00	1260487.00
22060	Advertisement And Publicity	1679463.00	3292160.00
22061	Membership & Subscriptions	0.00	0.00
22080	Other Administrative Expenses	3709416.00	2808023.35
	Total Administrative Expenses	11356433.00	15385140.35



सहवापाल
नगर पालिका परिषद

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
बालाघाट (म.प्र.)

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	15206374.00	16756567.00
23020	Bulk Purchases	12666124.00	2255203.00
23030	Consumption of Stores	0.00	4030680.00
23040	Hire Charges	0.00	0.00
23050	Repairs & Maintenance Infrastructure Assets	1308029.00	4851541.00
23051	Repairs & Maintenance Civic Amenities	291744.00	6955520.00
23052	Repairs & Maintenance Buildings	2531761.00	1243365.00
23053	Repairs & Maintenance Vehicles	7778331.00	5208837.00
23054	Repairs & Maintenance Furniture	948624.00	43206.00
23055	Repairs & Maintenance Office Equipments	114235.00	101830.00
23056	Repairs & Maintenance Electrical Appliances	17280.00	796450.00
23057	Repairs & Maintenance Heritage Building	194775.00	0.00
23059	Repairs & Maintenance Others	8674992.00	2082423.00
23080	Other Operating & Maintenance Expenses	2168046.00	1379418.00
	Total Operations & Maintenance	51900315.00	45705040.00

Schedule IE-13:- Interest & Finance Charges


Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Govt. Bodies&Association	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Inte.on Loans From Banks&Other Financial Institution	0.00	0.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	4450.85	6323.00
24080	Other Finance Expenses	0.00	0.00
	Total Interest & Finance Charges	4450.85	6323.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	0.00	0.00
25020	Own Programme	10433812.00	3735780.00
25030	Share in Programme Of Others	0.00	0.00
	Total Programme Expenses	10433812.00	3735780.00




 सखापाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	1464118.00	0.00
26020	Contributions	0.00	0.00
26030	Subsidies	0.00	0.00
	Total Revenue Grants, Contribution and Subsidies	1464118.00	0.00

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	0.00	0.00
27020	Provision for Other Assets	0.00	0.00
27030	Revenues Written Off	0.00	0.00
27040	Assets Written Off	0.00	0.00
27050	Miscellaneous Expense Written Off	0.00	0.00
	Total Provisions and Write Off	0.00	0.00

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	0.00	0.00
27120	Loss on Disposal Of Investments	0.00	0.00
29010	Transfer to General Activity Fund	0.00	0.00
29040	Transfer to Water Supply	0.00	0.00
29220	Transfer to Gratuity & Leave Salary Fund	0.00	0.00
29230	Provident Fund	0.00	0.00
27180	Other Miscellaneous Expenses	1924830.00	1103849.00
	Total Miscellaneous Expenses	1924830.00	1103849.00

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	0.00	0.00
18510	Other expenses Revenue	0.00	0.00
18540	Other Income	0.00	0.00
	Sub Total	0.00	0.00
28500	Expenses	0.00	0.00
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	0.00
28580	Other Expenses	0.00	0.00
	Sub Total	0.00	0.00
	Total Prior Period	0.00	0.00


सखापाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)



कार्यालय नगर पालिका बालाघाट, जिला बालाघाट (मध्य प्रदेश)

S.NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS							TOTAL RECEIPTS			TOTAL RECEIPTS	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS		OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	JABALPUR	BALAGHAT	BALAGHAT	NAGAR PALIKA	9149749.00	18812953.96	25322260.00	7656150.00	196238368.00	0.00	4484608.00	0.00	46621000.00	20623000.00	62738432.69	391646521.65

0.00

S.NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE EXPENDITURE							TOTAL EXPENDITURE	
					ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & OTHER FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	25	334159298.41
1	2	3	4	5	18	19	20	21	22	23	24		
1	JABALPUR	BALAGHAT	BALAGHAT	NAGAR PALIKA	114565816.00	11356433.00	51900315.00	4450.85	12358642.00	1681597.00	142292044.56	25	334159298.41




स्वागत
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

Parameters		Description				
Audit of Revenue		Receipts in Rs.				
	Year 2021-22	Year 2022-23	Growth	% of Growth	(1) Observation in Brief	(2) Suggestions
	3	4	5	6	7	8
Bajiswya vasuli Sampat kar	23663162.00	6604317.00	-17058845.00	72.09	Property tax(Sampat kar) has decreased by 72.09%.	Sampat kar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Samekit kar	2695409.00	833829.00	-1859580.00	68.99	Samekit kar decreased by 68.99% as compare to previous Year	Samekit kar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Nagry vikash upkar	4614258.00	1709603.00	-2904655.00	62.95	Nagry Vikash upkar is decreased by 62.95%	Nagry vikash upkar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Skisha upkar	3910165.00	1397935.00	-2512230.00	64.25	Skisha upkar decreased by 64.25 %.	Skisha upkar shows negative growth of ULB, for more recovery strategy is required to be changed for growth in future. respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Total	34882994.00	10547684.00	-24335310.00	(69) To		

ASSOCIATION


सर्वग्यास
नगर पालिका परिषद
बालाघाट



मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
बिला-बालाघाट (म.प्र.)



Bhawan bhumi kiraya	7974640.00	6961469.00	-1013171.00	12.70	Bhawan bhumi kiraya has DECREASED by 12.70% as compare to last year.	strategy is required to be changed for growth in future.
upbhokta prabhakar including fees & user charges)	4571366.00	5729347.98	1157981.98	25.33	Jalkar has increased by 25.33% as compare to last year.	Present strategy is required to be adopted in future also
any other taxes	29622.00	234461.00	204839.00	691.51	Miscellaneous taxes has decreases ,as compare to last year.	strategy is required to be changed for growth in future.
Total	12575628.00	12925277.98	349649.98	2.78		
Grand Total	47458622.00	23472961.98	-23985660.02	50.54		It is observed that ULB has overall negative growth of ULB.




 सहायपाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)

Nagar Palika Parishad Balaghat
Receipts and Payments
1-Apr-2022 to 31-Mar-2023

1-Apr-2022 to 31-Mar-2023			Nagar Palika Parishad Balaghat - (from 1-Apr-2017)		
Receipts			Payments		
1-Apr-2022 to 31-Mar-2023			1-Apr-2022 to 31-Mar-2023		
Opening Balance					11229453.00
Bank Accounts	307097205.03		1 - Revenue Income		
Cash-in-Hand	0.00		150 - Sale & Hire Charges	1292326.00	
1 - Revenue Income		362974330.65	160 - Revenue Grants, Contribution & Subsidies	515298.00	
110 - Rates & Tax Revenue	113705775.96		170 - Income From Investments	167.00	
120 - Assigned Revenues & Compensations	3239275.00		180 - Other Income	7181219.00	
130 - Rental Income From Municipal Properties	7656150.00		192 - Transfer Into Employee Fund	2240443.00	
140 - Fees & User Charges	25322260.00		2 - Revenue Expenditure		188733524.85
150 - Sale & Hire Charges	2967632.00		Epf Penalty	974183.00	
170 - Income From Investments	1986779.00		Security Fund	538666.00	
180 - Other Income	591138.00		210 - Establishment Expenses	112325373.00	
Other grants	207505320.69		220 - Administrative Expenses	11126581.00	
2 - Revenue Expenditure		71043.00	230 - Operations & Maintenance	51907475.00	
220 - Administrative Expenses	1700.00		240 - Interest & Finance Charges	4450.85	
230 - Operations & Maintenance	7160.00		250 - Programme Expenses	10433812.00	
270 - Provisions and Write Off	62183.00		260 - Revenue Grants, Contribution and Subsidies	948820.00	
3 - Capital Receipts & Liabilities		3323935.00	270 - Provisions and Write Off	474164.00	
320 - Grants, Contribution for Specific Purposes	70335953.92		3 - Capital Receipts & Liabilities		49320753.56
340 - Deposits Received	210300.00		311 - Earmarked Funds	948820.00	
341 - Deposit Works	500000.00		320 - Grants, Contribution for Specific Purposes	23505897.00	
350 - Other Liabilities	955082.00		340 - Deposits Received	1030484.00	
4 - Capital Expenditure & Assets		25277213.00	341 - Deposit Works	900906.00	
410 - Fixed Assets	1117920.00		350 - Other Liabilities	22932614.56	
412 - Capital Work-in- Progress	12500000.00		360 - Provisions	2032.00	
420 - Investments -General Fund	661.00		4 - Capital Expenditure & Assets		84875667.00
431 - Sundry Debtors (Receivables)	9629832.00		410 - Fixed Assets	24856633.00	
432 - Accumulated Provision Against Debtors (Receivables)	2028800.00		412 - Capital Work-in- Progress	20090230.00	
			430 - Stock - In- Hand	39827501.00	
			440 - Pre-Paid Expenses	101203.00	
			Closing Balance		433261829.19
			Bank Accounts	433261829.19	
			Cash-in-Hand	0.00	
Total		767421127.60	Total		767421127.60



लक्ष्मीपाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

Table 31.5

Statement of Cash Flow

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
a. Cash flows from operating activities Gross surplus/(deficit) over expenditure	17196829.45		13125122.32	
Adjustments for				
Add:				
Depreciation	67561715.87		56889191.79	
Interest & finance expenses	6323.40		4450.85	
Less:	0		0	
Profit on disposal of assets	0		0	
Dividend Income	0		0	
In vestment income	0		0	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	84764868.72		70018764.96	
Changes in current assets and current liabilities	0		0	
(Increase)/decrease in Sundry debtors	-1450		-64995750.00	
(Increase)/decrease in Stock in hand	-31457631		0.00	
(Increase)/decrease in prepaid expenses	0		327207.47	
(Increase)/decrease in other current assets	-35937568.3		716596.20	
(Decrease)/increase in Deposits received	-98734		-2757154.00	
(Decrease)/ increase in Deposits works	0		0	
(Decrease)/increase in other current liabilities	20298563		-1607391.00	
(Decrease)/increase in provisions	0		-2032.00	
Extra ordinary items (Specify)	0		0	
Net cash generated from/(used in) operating activities		37568048.42		1700241.63
b. Cash flows from investing activities				
(Purchase) of fixed assets & CWIP	-50225456		-32446863.00	
Increase/(Decrease) in Special funds/grants	-31829329		158597293.38	
Increase/(Decrease) in Earmarked funds	0		0	
(Purchase) of Investments	0		0	
Add:				
Proceeds from disposal of assets Proceeds from disposal of investments	6228481		0	
Investment income received	0		0	
Interest income received	0		0	
Net cash generated from/(used in) investing activities		-75826304.00		126150430.38
(b)				
c. Cash flows from financing activities	0		0	
Add:				
Loans from bank/others received	0		0	
Less:				
Loans repaid during the period	-2550302		-1681597.00	
Loans & advances to employees	0		0	
Loans to others	0		0	
Finance expenses	-6323.4		-4450.85	
Net cash generated from (used in) financing activities (c)		-2556625.4		-1686047.85
Net increase/ (decrease) in cash and cash equivalents (a+b+c)		-40814880.98		126164624.16
Cash and cash equivalents at beginning of period	347912086		307097205.03	
Cash and cash equivalents at end of period	307097205		433261829.19	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		0		0
i Cash Balances		0		0
ii Bank Balances		307097205		433261829.19
iii Scheduled co-operative banks				
iv Balances with post offices				
v Balances with other bank				

VDIN: - 24921528BK FLU9093

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प.)



NAGARPALIKA BALAGHAT
CONSOLIDATED BANK RECONCILIATION STATEMENT
FOR FINANCIAL YEAR 2022-2023

PARTICULAR	AMOUNT	AMOUNT
CONSOLIDATED CLOSING BALANCE AS PER BANK STATEMENT 31/03/23		28,72,46,142.43
ACCOUNT NO. - SBI (53024910055)		
(C)	ADD :- PAYMENT IN BANK STATEMENT BUT NOT	
5.04.2022	TRANSFER	7050
05.04.2022	TRANSFER	295
25.04.2022	TRANSFER	29544
12.05.2022	TRANSFER	248980
18.05.2022	TRANSFER	1063816
25.05.2022	TRANSFER	102171
31.05.2022	TRANSFER	60000
15.06.2022	TRANSFER	10770
15.06.2022	TRANSFER	113524
28.06.2022	TRANSFER	21628
03.08.2022	TRANSFER	471844
18.08.2022	TRANSFER	5000
02.09.2022	TRANSFER	1373
05.09.2022	TRANSFER	5118
05.09.2022	TRANSFER	7482
15.09.2022	TRANSFER	19560
20.10.2022	TRANSFER	44760
25.11.2022	TRANSFER	278800
02.12.2022	TRANSFER	5000
02.12.2022	TRANSFER	10000
02.12.2022	TRANSFER	5000
02.12.2022	TRANSFER	5000
02.12.2022	TRANSFER	5000
06.02.2023	TRANSFER	7123
24.02.2023	TRANSFER	11500
04.03.2023	TRANSFER	13178
04.03.2023	TRANSFER	18337
		25,71,853.00
(D)	ADD :- RECEIPT IN CASH BOOK BUT NOT FOUND	
04.04.2022	TRANSFER	4675
04.04.2022	TRANSFER	3835
04.04.2022	TRANSFER	885
06.05.2022	TRANSFER	13627
02.02.2023	TRANSFER	8603
31.3.2023	TRANSFER	10078
31.3.2023	TRANSFER	7480
31.3.2023	TRANSFER	2263
31.3.2023	TRANSFER	7725



सरवस्य चन्द्रा
नगर पालिका परिषद
बालाघाट

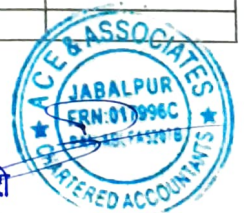

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)



31.3.2023	TRANSFER	8579	
31.3.2023	TRANSFER	6420	
31.3.2023	TRANSFER	14548	
31.3.2023	TRANSFER	36147	
31.3.2023	TRANSFER	8746	
31.3.2023	TRANSFER	6046	
31.3.2023	TRANSFER	8792	
31.3.2023	TRANSFER	18347	1,66,796.00
[E]	LESS:- PAYMENT IN CASH		
	BOOK BUT NOT FOUND		
13.5.2022	TRANSFER	15783	
17.5.2022	TRANSFER	17400	
20.5.2022	TRANSFER	900	
25.05.2022	TRANSFER	22500	
03.06.2022	TRANSFER	4895	
03.06.2022	TRANSFER	72035	
03.06.2022	TRANSFER	52169	
03.06.2022	TRANSFER	5100	
03.06.2022	TRANSFER	21500	
07.06.2022	TRANSFER	915804	
14.06.2022	TRANSFER	29544	
07.07.2022	TRANSFER	48881	
07.07.2022	TRANSFER	1100	
21.07.2022	TRANSFER	51600	
29.07.2022	TRANSFER	5996	
27.10.2022	TRANSFER	958	
7.11.2022	TRANSFER	700	
7.11.2022	TRANSFER	207761	
07.11.2022	TRANSFER	6200	
6.02.2023	TRANSFER	1800	
15.02.2023	TRANSFER	1500	
28.02.2023	TRANSFER	3925	
17.03.2023	TRANSFER	254983	
17.03.2023	TRANSFER	227664	
17.03.2023	TRANSFER	113832	
23.03.2023	TRANSFER	151092	
23.03.2023	TRANSFER	134904	
23.03.2023	TRANSFER	67452	
27.03.2023	TRANSFER	2631	24,40,609.00
[F]	LESS:- RECEIPT IN BANK		
	STATEMENT BUT NOT		
02.04.2022	TRANSFER	25703	
02.04.2022	TRANSFER	2813	
02.04.2022	TRANSFER	5760	
02.04.2022	TRANSFER	3197	
02.04.2022	TRANSFER	2191	
22.04.2022	TRANSFER	1080	
05.04.2022	TRANSFER	7050	
26.04.2022	TRANSFER	5000	
05.05.2022	TRANSFER	35423	
06.05.2022	TRANSFER	144000	
26.05.2022	TRANSFER	57195	
26.05.2022	TRANSFER	960	


 सरकायाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)



01.06.2022	TRANSFER	26016	
03.06.2022	TRANSFER	52135	
15.07.2022	TRANSFER	277861	
21.07.2022	TRANSFER	6960	
26.07.2022	TRANSFER	16800	
03.08.2022	TRANSFER	3000	
08.08.2022	TRANSFER	10800	
19.08.2022	TRANSFER	8400	
09.09.2022	TRANSFER	3600	
09.09.2022	TRANSFER	12580	
19.09.2022	TRANSFER	41164	
13.10.2022	TRANSFER	1080	
24.11.2022	TRANSFER	10984	
26.12.2022	TRANSFER	6477	
09.01.2023	TRANSFER	171000	
04.02.2023	TRANSFER	7123	
06.02.2023	TRANSFER	31627	
06.02.2023	TRANSFER	21789	
13.02.2023	TRANSFER	855	
22.02.2023	TRANSFER	32340	
24.02.2023	TRANSFER	11500	
15.03.2023	TRANSFER	18337	
28.03.2023	TRANSFER	12730	
30.03.2023	TRANSFER	791454	
31.03.2023	TRANSFER	3399	18,70,383.00


सहपात्र
नगर पालिका परिषद
बालाघाट

27.03.2023			
27.03.2023	TRANSFER	1840	
27.03.2023	TRANSFER	12204	
31.03.2023	TRANSFER	6500	
31.03.2023	TRANSFER	9757	
31.03.2023	TRANSFER	9757	
31.03.2023	TRANSFER	6775	
31.03.2023	TRANSFER	6775	
31.03.2023	TRANSFER	16902	
31.03.2023	TRANSFER	16902	
31.03.2023	TRANSFER	8461	
31.03.2023	TRANSFER	8461	
(E)	LESS: RECEIPT IN BANK STATEMENT BUT NOT		496943
13-05-2022			
26-08-2022	TRANSFER	33606	
22-02-2023	TRANSFER	31558	
22-02-2023	TRANSFER	49321	
22-02-2023	TRANSFER	9640	
22-02-2023	TRANSFER	1030	125155

ACCOUNT NO. - cbi (7983)

[c]	ADD: PAYMENT IN BANK STATEMENT BUT NOT		
10.08.2022	TRANSFER	38037	
10.08.2022	TRANSFER	21884	
10.08.2022	TRANSFER	21008	
10.08.2022	TRANSFER	13358	
10.08.2022	TRANSFER	18060	
10.08.2022	TRANSFER	18050	
10.08.2022	TRANSFER	18462	
10.08.2022	TRANSFER	18462	
10.08.2022	TRANSFER	17813	
10.08.2022	TRANSFER	16869	
10.08.2022	TRANSFER	16042	
10.08.2022	TRANSFER	7100	
10.08.2022	TRANSFER	9873	
10.08.2022	TRANSFER	14514	
10.08.2022	TRANSFER	14998	
10.08.2022	TRANSFER	14514	
10.08.2022	TRANSFER	14959	
10.08.2022	TRANSFER	14781	
10.08.2022	TRANSFER	14305	
10.08.2022	TRANSFER	13626	
10.08.2022	TRANSFER	16061	
10.08.2022	TRANSFER	14349	
10.08.2022	TRANSFER	13220	
10.08.2022	TRANSFER	14130	
10.08.2022	TRANSFER	6727	
10.08.2022	TRANSFER	10498	
10.08.2022	TRANSFER	8341	
10.08.2022	TRANSFER	7631	
10.08.2022	TRANSFER	7935	
10.08.2022	TRANSFER	13915	
10.08.2022	TRANSFER	8790	


सखापाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)



10.08.2022	TRANSFER	8790	
18.08.2022	TRANSFER	6855814.95	
31.10.2022	TRANSFER	85648	
31.10.2022	TRANSFER	21003	
31.10.2022	TRANSFER	207092	
31.10.2022	TRANSFER	29482	
31.10.2022	TRANSFER	15444	
19.01.2023	TRANSFER	19000	
02.02.2023	TRANSFER	180000	
02.02.2023	TRANSFER	20000	
24.02.2023	TRANSFER	14258	
28.02.2023	TRANSFER	12907	
01.03.2023	TRANSFER	103164	
14.03.2023	TRANSFER	31937	
14.03.2023	TRANSFER	172877	
31.03.2023	TRANSFER	100000	
31.03.2023	TRANSFER	100000	84,35,728.95
(D)	LESS:- PAYMENT IN CASH		
	BOOK BUT NOT FOUND		
17-06-2022	TRANSFER	7174.00	
17-06-2022	TRANSFER	6405.00	
17-06-2022	TRANSFER	3203.00	
17-06-2022	TRANSFER	10987.00	
17-06-2022	TRANSFER	9809.00	
17-06-2022	TRANSFER	4905.00	
17-06-2022	TRANSFER	65896.00	
04-07-2022	TRANSFER	58836.00	
04-07-2022	TRANSFER	29418.00	
04-07-2022	TRANSFER	8765.00	
29-09-2022	TRANSFER	3913.00	
29-09-2022	TRANSFER	10356.00	
20-10-2022	TRANSFER	9247.00	
20-10-2022	TRANSFER	4624.00	
20-10-2022	TRANSFER	9074.00	
20-10-2022	TRANSFER	8101.00	
20-10-2022	TRANSFER	4051.00	
20-10-2022	TRANSFER	12016.00	
20-10-2022	TRANSFER	10729.00	
20-10-2022	TRANSFER	5365.00	
20-10-2022	TRANSFER	23974.00	
07-11-2022	TRANSFER	21405.00	
07-11-2022	TRANSFER	10703.00	
07-11-2022	TRANSFER	7963.00	
09-11-2022	TRANSFER	7110.00	
09-11-2022	TRANSFER	3555.00	
09-11-2022	TRANSFER	211112.00	
18-01-2023	TRANSFER	2633.00	
28-02-2023	TRANSFER	2350.00	
28-02-2023	TRANSFER	1175.00	
28-02-2023	TRANSFER	116071.00	
28-02-2023	TRANSFER	26916.00	
28-02-2023	TRANSFER	24032.00	
28-02-2023	TRANSFER	12016.00	
28-02-2023	TRANSFER	48670.00	
07-03-2023	TRANSFER		

सुरक्षापाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)



07-03-2023	TRANSFER	48670.00	
07-03-2023	TRANSFER	43831.00	
07-03-2023	TRANSFER	39134.00	
07-03-2023	TRANSFER	19567.00	
10-03-2023	TRANSFER	13504.00	
10-03-2023	TRANSFER	12056.00	
10-03-2023	TRANSFER	6028.00	
16-03-2023	TRANSFER	4600.00	
16-03-2023	TRANSFER	4106.00	
16-03-2023	TRANSFER	2053.00	
17-03-2023	TRANSFER	12710.00	
17-03-2023	TRANSFER	11348.00	
17-03-2023	TRANSFER	5674.00	
31-03-2023	TRANSFER	110.00	
31-03-2023	TRANSFER	187.56	
31-03-2023	TRANSFER	475.00	
31-03-2023	TRANSFER	400.00	
31-03-2023	TRANSFER	57.00	
31-03-2023	TRANSFER	11.80	
			10,27,081.36
[E]	LESS:- RECEIPT IN BANK STATEMENT BUT NOT		
31-03-2023	TRANSFER	844907	
31-03-2023	TRANSFER	800000	
			16,44,907.00
	LESS:- RECEIPT IN CASH BOOK BUT NOT FOUND		
31-05-2022	TRANSFER	184317	
31-08-2022	TRANSFER	340490	
07-09-2022	TRANSFER	12355000	
15-09-2022	TRANSFER	5777000	
19-10-2022	TRANSFER	200000	
04-11-2022	TRANSFER	2000000	
30-11-2022	TRANSFER	512625	
03-01-2023	TRANSFER	19000	
13-02-2023	TRANSFER	4785000	
21-02-2023	TRANSFER	11000	
07-03-2023	TRANSFER	100000	
07-03-2023	TRANSFER	100000	
			2,63,84,432.00

ACCOUNT NO. - SBI (00000033811773077)

	ADD:- PAYMENT IN BANK STATEMENT BUT NOT		
25.06.2022	TRANSFER	16306	
			16306.00
	LESS:- PAYMENT IN CASH BOOK BUT NOT FOUND		
18.05.2022	TRANSFER	670	
18.05.2022	TRANSFER	670	
08.06.2022	TRANSFER	5705	
14.06.2022	TRANSFER	4244	
14.06.2022	TRANSFER	6375	


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नगरपालिका परिषद बालाघाट
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मुख्य नगरपालिका अधिकारी
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			17,664.00
	LESS:- RECEIPT IN BANK STATEMENT BUT NOT		
25.06.2022	TRANSFER	16793	
25.09.2022	TRANSFER	15315	
25.12.2022	TRANSFER	15251	
25.03.2023	TRANSFER	15185	
			62544.00

ACCOUNT NO. - AXIS BANK (917010061130483)

(C)	ADD:- PAYMENT IN BANK STATEMENT BUT NOT		
21.04.2022	TRANSFER	707	
21.04.2022	TRANSFER	11207	
			11,914.00
(D)	LESS:- RECEIPT IN BANK STATEMENT BUT NOT		
01.07.2022	INTEREST	10507	
02.10.2022	INTEREST	10683	
01.01.2023	INTEREST	4545	
31.03.2023	INTEREST	2790	
			28525

ACCOUNT NO. - AXIS BANK (50100144266139)

(C)	ADD:- PAYMENT IN BANK STATEMENT BUT NOT		
25.05.2022	TRANSFER	10000	
25.05.2022	TRANSFER	16000	
25.05.2022	TRANSFER	10000	
25.05.2022	TRANSFER	5000	
25.05.2022	TRANSFER	15000	
25.05.2022	TRANSFER	4800	
25.05.2022	TRANSFER	10000	
25.05.2022	TRANSFER	8846	
25.05.2022	TRANSFER	9000	
25.05.2022	TRANSFER	5000	
25.05.2022	TRANSFER	8000	
25.05.2022	TRANSFER	17028	
25.05.2022	TRANSFER	10334	
22.07.2022	TRANSFER	9978	
02.07.2022	TRANSFER	13500	
02.07.2022	TRANSFER	164631	
03.08.2022	TRANSFER	9000	
10.08.2022	TRANSFER	250000	
10.08.2022	TRANSFER	10000	
10.08.2022	TRANSFER	15680	
10.08.2022	TRANSFER	37354	
10.08.2022	TRANSFER	76412	



मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद
बालाघाट



मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)



10.08.2022	TRANSFER	42072	
03.08.2022	TRANSFER	1041	
10.01.2022	TRANSFER	24353	
19.12.2022	TRANSFER	1087194	
25.01.2023	TRANSFER	958283	
			2828506
(D)	LESS:- RECEIPT IN BANK STATEMENT BUT NOT		
30.05.2022	TRANSFER	67374	
08.08.2022	TRANSFER	155838	
15.09.2022	TRANSFER	19559	
16.12.2022	TRANSFER	2220229	
			2463000
	LESS:- RECEIPT IN BANK STATEMENT BUT NOT FOUND IN CASH BOOK		
06.05.2022	TRANSFER	47573	
13.06.2022	TRANSFER	6644	
13.10.2022	TRANSFER	5444	
05.01.2023	TRANSFER	24231	
06.01.2023	TRANSFER	22524	
07.01.2023	TRANSFER	32201	
08.01.2023	TRANSFER	3431	
09.01.2023	TRANSFER	3180	
10.01.2023	TRANSFER	36496	
08.02.2023	TRANSFER	3445	
21.02.2023	TRANSFER	49321	
21.02.2023	TRANSFER	9640	
21.02.2023	TRANSFER	1030	
			245160
			32,23,86,389.02
(DIFFERENCES FROM PREVIOUS YEARS)			11,08,75,440.17
CONSOLIDATED BALANCE AS PER TALLY AS ON 31/03/2023			43,32,61,829.19



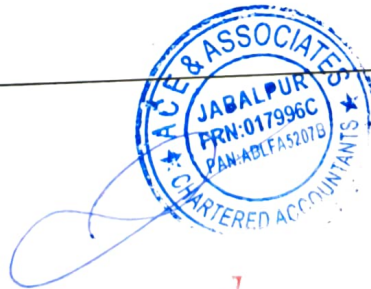

 सरवापाल
 नगर पालिका परिषद
 बालाघाट


 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)

The Audit work is completed by undertaking the following scope of work

1) Audit of revenue

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> 1. Audit of revenue from various source has been undertaken on test basis. Minor inconsistencies found in them were spot rectified. 2. Revenue receipts from counter foils have been verified on test basis minor inconsistencies found in them were spot rectified. 3. Money received from daily cash receipt were verified on test basis and found that ULB has practice of depositing money collected into bank account every day. 4. Entries in cash book have been duly verified on test basis, inconsistencies found in them were spot rectified. 5. Quarterly and monthly target were not maintained by the ULB, so we are unable to comment upon the same. 6. Interest accrued on FDR has been duly verified and observed that interest accrued are not being incorporating in books of accounts. 7. During the course of audit no case found where investment is made at lesser interest rate. However we noticed huge amount of cash available in saving and current accounts throughout the year, if it have been deposited as Term deposit than it would have fetched higher interest rate, hence this is a loss of government revenue. 	<ol style="list-style-type: none"> 1.) Excess amount available in current as well as saving account, should be deposited as term deposit so it shall increase income of ULB. 2.) Monthly bank reconciliation should be prepared. 3.) Urban local bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of license etc, although the ULB has power under section 165 MP Municipal Act 1961 to approach a magistrate to seek order for recovery by distress and sale if movable and immovable property belongings to defaulters., however they had not invoke these power resulted in non-recovery of outstanding taxes and resources crunch.



सुरवापाल
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

II) Audit of expenditure

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> 1. Expenditure under all schemes has been verified on test basis and the same has been supported by invoice inconsistencies found in them were point out in point no.2. 2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with voucher. 3. Monthly balance of cash book has been verified and found to be consistent. However ULB are recommended to prepared bank reconciliation statement on monthly basis. 4. Bank charges have not been incorporating in books of accounts. 5. Expenditure against particular scheme cannot be verified as audit trail is not available. ULB does not have complete grant register and have not issued utilization certificate for grant utilized, so diversion of fund cannot be verified. 6. Expenditures are in accordance with the guidelines, acts and rules issued by Government of India/ State government. 7. Financial properties of test checked transaction have been verified. 8. During the course of audit we do not found any inappropriate sanction. 9. No utilization certificate has been found in possession of ULB. 10. We have undertaking physical verification of stock on test and found them in consistent with stock register. Inconsistencies found in them were listed in point no 1. 	<ol style="list-style-type: none"> 1.) Scheme wise expenditure register should be prepared; it may give more transparency in books of accounts. 2) Utilization certificate should be kept by the ULB. 3) It is recommended to buy a Photocopy machine immediately to reduce related expenses substantially. 4) It is recommended to take physical verification of stock once a month because we found some inconsistencies which are listed in point no 1. 6.) It is recommended to buy any product or thing only from registered dealer. 7.) Responsibility of concerned official should be fix for each and every penalty faced by the ULB

III) Audit of Book Keeping

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> 1. Books of account are being maintained as per single entry system. 2. Books of account audited have been attached as Revenue and Income expenditure account. 3. Advance register were not updated by ULB 4. Income expenditure account was not prepared by the concerned ULB they have practice of maintaining only receipt and payment account. 5. Bank reconciliation statement has been attached with this report. 6. Fixed asset register has not been maintained by this ULB. 	<ol style="list-style-type: none"> 1.) Books of account should be prepared by applying dual entry system. 2.) Bank reconciliation should prepare on periodic interval basis. 3.) Fixed asset register should be prepared. 4.) Income expenditure account should be prepared in order with revenue

सखापाल
नगर पालिका परिषद
बालाघाट



मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

7. Receipt and payment were verified.
8. All books are not maintained as per accounting rules applicable.
9. Nagar palikaparishad does not follow practice of maintaining ledgers.
10. Grant register was not updated by the ULB.

account.
5 Nagar Palika should follow practice of maintaining ledgers.
6. It is recommended to maintain proper Grant register by ULB

IV) Audit of FDR (Fixed deposit)

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> 1. We have verified all FDR receipt and statement available with the ULB. 2. FDR register are not maintained by ULB. 3. Rate of interest on FDR have been verified. 4. ULB does not follow practice of entering interest entries on cash book. 	<ol style="list-style-type: none"> 1) FDR register should be prepared by ULB.. 2)Accrued interest on FDR should be consider in books of accounts.

V) Audit of tender/Bids


Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> 1 Tender and Bids invited by ULB has been verified on test basis and some inconsistencies found in them. 2 Project register has not been maintained. 3 Receipt of tender fees/ Bid processing fees/ performance guarantee has been verified in cases verified. 4 Contract closure has been verified. 5 Competitive tendering procedures have been followed in cases verified. 6 Structure design report was not available in records. 7 Before start and after completion of projects Photograph has not been attached properly. 	<ol style="list-style-type: none"> 1.)All tendering should be done through e tendering procedure except in deserving cases. 2.) ULB shall obtain all the required registration copy. 3.) ULB shall take pre and post completion photograph.

VI) Audit of grants and loan

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> 1. Grant given by government and its utilization has been verified on test basis and it is being utilized by separate bank account. 2. Diversion of grant cannot be verified as complete grant register is not maintained. 	Grant register should be updated with expenditure entry also, so it will clarify any diversion of fund if any.


 सखामाल
 नगर पालिका परिषद
 बालाघाट




 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद बालाघाट
 जिला-बालाघाट (म.प्र.)

VII) Incidences relating to diversion of funds from capital receipt/Grants/Loan to revenue nature expenditure and from on scheme/project to another

Audit observation and comments	Suggestion if required.
1. During the course of audit we does not have found any diversion of fund from capital receipt, grant,loan to revenue and visa versa.	NIL

VIII) Any other

Audit observation and comments	Suggestion if required.
<p>a) Percentage of revenue expenditure (Establishment, Salary, Operation&Maintenance) with respect to revenue receipts (Tax and non tax)</p> <p>1. Percentage of revenue expenditure with respect to revenue receipt is 72.68%</p> <p>2. We have considered revenue receipt and revenue expenditure by taking appropriate assumptions.</p> <p>3. ULB should increase their revenue receipt because it should not depend purely on grants.</p>	<p>1.)ULB should continue practice of reducing daily recurring expenses.</p> <p>2.) Cost cutting measures should be implemented.</p> <p>3.) ULB shall take proper action to reduce recurring expenses and also should look forward toward daily wages.</p>

<p>a) Percentage of capital expenditure with respect to total expenditure</p> <p>1. Percentage of capital expenditure with respect to total expenditure is 42.58%.</p> <p>2. We have considered capital expenditure by taking appropriate assumptions</p>	Nil
C)	



सुखपात
नगर पालिका परिषद
बालाघाट

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)

point no.1:

- a.) Physical verification was conducted on test basis but at that point of time their concerned stock register was not updated.

OTHER OBSERVATIONS-

1. Records with respect to renewal of vehicles and fire insurance of vehicles and properties owned by ULB has not been produced before us hence, we are unable to verified on the same.
2. It has been observed that various order and notices in respect of maintaining z- cash book from directorate (Bhopal) and divisional office (Jabalpur) has been received since 2019, but ULB has not been able to maintain it till now ,also various notices issued by account department to revenue departments regarding the same, but implementation has not been done till now , which must be complied with.
3. Grant register and yojna wise expenses allocation sheet should be prepared.
4. Deposit register should be maintain.
5. Contract wise Summary sheet should be maintain (contract work allocation details , contract work start date , end date ,contractor name,payment made with respect to contract etc)
6. Stock register should be updated and physical verification should be done on reasonable intervals.
7. It is Observed that the expenses of fuels are so high as compared to other ULBs hence it is recommend that expenses must be reviewed by upper authorities in reasonable intervals.



Praveen
सहवापाल
नगर पालिका परिषद
बालाघाट

[Signature]
मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद बालाघाट
जिला-बालाघाट (म.प्र.)