MADHUR ASATI & ASSOCIATES
Chartered Accountants
8120520616
asatimadhur23@gmail.com

Office of Municipal Council
Baldeogarh
District - Tikamgarh (M.P.)

AUDIT REPORT
FOR FINANCIAL YEAR 2022-23

MADHUR ASATI & ASSOCIATES
CA
FRN 029369C
Chartered Accountants

Street No. 3 Shanti Nagar Colony, Sagar Road Chhatarpur (M.P.) 471001

M/S MADHUR ASATI & ASSOCIATES
Chartered Accountants

अंकेक्षण की रिपोर्ट

प्रति,

सी.एम.ओ.

नगर परिषद् बल्देवगढ़

जिला – टीकमगढ़ (मध्यप्रदेश)

हमने नगर परिषद् बल्देवगढ़, जिला - टीकमगढ़ (मध्यप्रदेश) की 31/03/2023 की तारीख को समाप्त अवधि के लिए आय एवं व्यय खाता का परीक्षण हमारे द्वारा किया गया है। ये वित्तीय विवरण नगर परिषद की जिम्मेदारी है, हमारी जिम्मेदारी, अपने अंकेक्षण कार्य के आधार पर इन वित्तीय विवरणों पर अपना अभिमत प्रस्तुत करना है।

हमने अपना लेखा परीक्षा कार्य भारत में सामान्यतया लेखा परीक्षा मानकों के आधार पर किया है। इन मानकों के अन्तर्गत यह अपेक्षा की जाती है कि हम अपनी लेखा परीक्षा की योजना को इस प्रकार बनायें और उसे इस प्रकार निष्पादित करें, जिससे हम समुचित रूप से इस बारे में आश्वस्त हो जायें कि वित्तीय विवरण हर तरह से निर्धारित रिपोर्टिंग ढाँचे के अनुसार तैयार किया गया है, इसमें विषय वस्तु संबंधित कोई दोष पूर्ण विवरण नहीं दिए गए हैं, लेखा परीक्षा में राशि के समर्थन और वित्तीय विवरणों में प्रकटीकरण संबंधी

अध्यक्ष
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगरपालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म. प्र.)

MADHUR ASATI & ASSOCIATES
FRN 029369C
Chartered Accountants

साक्ष्यों का नमूना परीक्षण आधार पर जांच सम्मिलित है, लेखा परीक्षा के अंतर्गत प्रबंधन द्वारा प्रयुक्त लेखा सिद्धांतों तथा प्रमुख आंकलनों का निर्धारण तथा समग्र वित्तीय विवरण की प्रस्तुति का मूल्यांकन भी किया जाता है, हमें विश्वास है कि हमारा लेखा परीक्षा कार्य हमारे अभिमत के लिए समुचित आधार प्रदान करता है और हम अपनी टिप्पणियां Annexure "A"में संलग्न करते हुएरिपोर्ट करते हैं :-

उपरोक्तसंदर्भित प्रतिवेदन में की गई टिप्पणियों के अतिरिक्त हम रिपोर्ट करते हैं कि:-

1. हमारे द्वारा वे सभी सूचना एवं स्पष्टीकरण प्राप्त कर लिए गए हैं, जो कि हमारे अंकेक्षण केउद्देश्य से हमारे बेहतर ज्ञान एवं भरोसे के लिए आवश्यक है।

2. जैसा कि हमारे द्वारा लेखा पुस्तकों के किए गए परीक्षण से प्रकट होता है हमारी यह राय है कि परिषद द्वारा वे सभी उचित लेखा पुस्तकें रखी गई है जो कि विधि द्वारा अनिवार्य थी।

लेखापाल
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
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3. अपनी लेखा परीक्षा तथा हमें प्रदान की गई सूचना एवं स्पष्टीकरण के आधार पर हमारा विचार है कि संलग्न
वित्तीय विवरण संलग्नक 'अ' के साथ पढ़ते हुए सही एवं सटीक चित्रण प्रस्तुत करता है :-

a. इस समय समाप्त वर्ष के लिए समेकित आय एवं व्यय खाते के प्राप्ति एवं भुगतान के संबंध में।

दिनांक :-15-03-2024

वास्ते
M/s Madhur Asati & Associates
(Chartered Accountant)

MADHUR ASATI & ASSOCIATES
FRN 029369C
Chartered Accountants

Asati

CA Madhur Asati
(Proprietor)
Membership No. 450727
UDIN: 24450727BKFHVD5417

अध्यक्ष
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगरपालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

M/S MADHUR ASATI & ASSOCIATES
Chartered Accountants

Audit Report

नगर परिषद् बल्देवगढ़, जिला - टीकमगढ़ (म.प्र.)
"ANNEXURE - A" TO THE STATUTORY AUDIT REPORT OF EVEN DATE
(31 मार्च 2023 को समाप्ति वर्ष के लिए)

1. Audit of Revenue:-

i. ऑडिट के दौरान हमने पाया कि सभी रेवेन्यू (राजस्व) आगम विधिवत पुस्तकों में लिखे गए हैं।

ii. हमारे द्वारा सभी राजस्व आयका अंकेक्षण किया गया जो कि समय से बैंक में जमा कर दिए गए हैं।

iii. बैंक में जमा करने में कोई देरी नहीं हुई है।

2. Audit of Expenditures:-

i. हमारे द्वारा सभी खर्चों का स्कीम के अनुसार व्यय देख लिया गया है।

ii. कैशबुक की सभी प्रविष्टियों को संबंधित बाउचर के साथ चेक कर लिया गया है।

iii. कैशबुक का माह वार बैलेंसिंग पूर्ण रूप से सही है और जरूरत के अनुसार अकाउंटेंट को भूल सुधार के

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
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बारे में बता कर प्रविष्टि करा दी गई है।

iv. हमारे द्वारा अंकेक्षण के दौरान पाया गया कि सभी खर्चे स्कीम के अंतर्गत निर्धारित सीमा में किए गए हैं या

नहीं इसके संबंध में कोई भी दस्तावेज (Budget) उपलब्ध नहीं कराया गया है।

v. हर माह की कैशबुक को चेक किया गया एवं जहां पर त्रुटियां पाई गई वहां पर अकाउंटेंट को गाइड किया गया।

vi. हमारे द्वारा अंकेक्षण के दौरान पाया गया कि सारे खर्च सक्षम अधिकारी एवं स्वीकृत अधिकारी के सीमा के अनुरूप ही किया गया है।

vii.हमारे द्वारा टेस्ट चेक के बेसिस पर पाया गया कि परिषद द्वारा किए गए खर्चे ऑडिट के प्रोपराइटरी कांसेप्ट को पूर्ण करता है।

viii. हमारे द्वारा टेस्ट चेक के आधार पर चेक किए गए खर्चों पर ऐसा कोई खर्च सामने नहींआया है जिसे निर्धारित अधिकारी की अनुमति के बिना पास किया गया हो।

3. Audit of Book Keeping:-

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

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i. हमारे समक्ष प्रस्तुत सभी रिकॉर्ड देख लिए गए हैं। हमारे द्वारा कॅशबुक ,वाउचर स्टोर रजिस्टर की जांच की , परिषद् द्वारा अचल संपत्ति का रजिस्टर बनाया गया साथ ही परिषद् द्वारा राजस्व और कैपिटल व्यय को कैशबुक के साथ में ही लिया गया है सभी खाते बही एवं स्टोर लेखा नियमो के अनुरूप बनाये गए है

ii. लेखापाल द्वारा बताया गया की हमारे यहाँ अचल सम्प्पति का रजिस्टर बनाया गया है और रजिस्टर को समय -समय पर अद्यतित किया जाता है

iii.परिषद् द्वारा बैंक समाधान पत्रक बनाया गया जो मांगने पर हमें प्रदान किया गया।

iv. परिषद् द्वारा ग्रांट रजिस्टर बनाया गया और प्राप्ति का कैशबुक में प्रविष्टियों से मिलान किया गया जो सही पायी गयी जिसमे परियोजना अनुसार भुगतान एबं प्राप्ति का मिलान किया गया

v. हमारे द्वारा टेस्ट चेक बेसिस पर ग्रांट को कैशबुक एवं बैंक स्टेटमेंट के माध्यम से सत्यापित किया गया है।

4. Audit of FDR:-

i. स्थायी जमा रजिस्टर (FDR) दिखाया गया एवं एवं पाया गया की बित्तीय बर्ष 2022-23 में कोई भी नयी FDR नहीं बनायीं गयी है

ii. परिषद द्वारा पूर्व बर्षमें की हुई एफ.डी. (FD) परिषद के द्वारा वर्ष

लेखापाल
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
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MADHUR ASATI & ASSOCIATES Chartered Accountants FRN 029369C

2022-23 के दौरान एफ.डी.आर.परिपक्व (Mature) हुई है एवं उस पर प्राप्त होने वाले ब्याज की राशि को केशबूक में दर्ज कर ली गयी है ।

5. **Audit of Tenders/Bids:-**

i. हमारे द्वारा लेखापाल से परिषद् द्वारा आमंत्रित निविदा/बोलियों की जानकारी मांगी गयी तो बताया गया कि सभी जानकारिया ऑनलाइन संधारण किया जाता है

ii. परिषद् द्वारा आमंत्रित सभी निविदा/बोलियों में सभी प्रतिस्पर्धी निविदा प्रकियो का पालन किया गया

iii. हमारे द्वारा परिषद् द्वारा आमंत्रित सभी निविदा/बोलियों की जाँच कि गयी एवं जाँच के दौरान पाया गया कि सभी निविदा शुल्क/बिड प्रोसेसिंग शुल्क/परफॉरमेंस गारंटी सही दर से प्राप्त की गयी है जिसे कैशबुक में दर्ज किया गया है

iv. टेंडर में प्राप्त एवं लौटाई गई अमानत राशियों का एक पृथक रजिस्टर बनाया जाना अनिवार्य है।

6. **Audit of Grants/Loans:-**

i. ग्रांट जो भी केंद्र व राज्य सरकार से प्राप्त हुई है उसके संबंध में आवंटन पत्र दिखाया गया एवं ग्रांट को सम्बंधित मद में ही उपयोग किया गया है।

ii. हमारे द्वारा सभी ग्रांट जो भी केंद्र और राज्य सरकार से प्राप्त हुई है वह सब बैंक स्टेटमेंट से चेक किया गया

है।

लेखापाल
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगरपालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

MADHUR ASATI & ASSOCIATES
FRN 029369C
Chartered Accountants

iii.परिषद द्वारा मूल ढांचे को बनाने के लिए किसी भी प्रकार का लोन नहीं लिया गया है।

7. Other Observations:-

i. परिषद में उनुपयोग राशि को उपयुक्त स्थान पर निवेश करना चाहिए, ताकि परिषद को ज्यादा से ज्यादा लाभ मिल सके ।

दिनांक :-15-03-2024

वास्ते
M/s Madhur Asati & Associates
(Chartered Accountant)

MADHUR ASATI & ASSOCIATES Chartered Accountants FRN 029369C

लेखापाल
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म प्र.)

CA Madhur Asati
(Proprietor)
Membership No. 450727
UDIN: 24450727BKFHVD5417

BALANCE SHEET
MUNICIPAL COUNCIL BALDEOGARH
AS AT 31st MARCH 2023

Amt In INR

	Particulars	Schedule No.	Current Year 2022-23	Previous Year 2021-22
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	1,20,24,109.80	1,26,70,111.72
	Earmarked Funds	B-2	-	-
	Reserves	B-3	3,80,90,419.33	3,06,91,897.93
	Total Reserves and Surplus		5,01,14,529.13	4,33,62,009.65
A-2	**Grants, Contributions for Specific Purpose**	B-4	21,12,02,425.45	20,10,36,695.45
A3	**Loans**			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		26,13,16,954.58	24,43,98,705.10
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		9,55,35,011.00	8,78,05,338.00
	Less : Accumulated Depreciation		5,04,40,885.24	4,78,54,472.72
	Net Block		4,50,94,125.76	3,99,50,865.28
	Capital Work in Progress		19,66,45,932.18	19,66,45,932.18
	Total Fixed Assets		24,17,40,057.94	23,65,96,797.46
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Add ;-Accured Interest			
	Total Investment		-	-
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	34,58,600.00	35,09,400.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	2,48,91,854.14	1,33,62,019.14
	Loans , advances and deposits	B-18	10,86,165.00	10,86,165.00
	Total Current Assets		2,94,36,619.14	1,79,57,584.14
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	93,21,054.50	95,40,466.50
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	3,33,038.00	4,09,580.00
	Provisions	B-10	2,05,630.00	2,05,630.00
	Total Current Liabilities		98,59,722.50	1,01,55,676.50
B5	**Net Current Assets (B3-B4)**		1,95,76,896.64	78,01,907.64
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		26,13,16,954.58	24,43,98,705.10

UDIN NO. 24450727BKFHVD5417

For Municipal Council Baldeogarh
Chief Municipal Offficer

FOR - MADHUR ASATI & ASSOCIATES
CHARTERED ACCOUNTANTS

MADHUR ASATI
PROPRIETOR
M.NO. -450727

Accounts Officer

लेखापाल
नगर परिषद बल्देवगढ़
जिला–टीकमगढ़ (म. प्र.)

मुख्य नगरपालिका अधिकारी
नगर परिषद बल्देवगढ़
जिला टीकमगढ़ (म.प्र.)

MADHUR ASATI & ASSOCIATES
FRN 029369C
Chartered Accountants

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Amt. in INR

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	31010	31090	
Balance as per last account		1,26,70,111.72	-	1,26,70,111.72
Addition during the year				-
. Surplus for the year		(6,46,001.92)	-	(6,46,001.92)
. Transfers			-	-
		-		-
Total (Rs.)	-	(6,46,001.92)	-	(6,46,001.92)
Deductions during the year				
. Deficit for the year		-	-	-
. Transfers- Urban & Poor settlement				-
. Transfers- other		-	-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year	-	1,20,24,109.80	-	1,20,24,109.80

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	-	-	-	-
(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)	0.00	0.00	0.00	0.00
(c) Payments out of Funds				
[I] Capital Expenditure on				-
• Fixed Assets				-
[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				-
Transfer to Municipal fund				-
ADVANCE FOR EXPENSES (D)	-	-	-	0.00
Net Balance at the year end (a+b)-(c+d)	-	-	-	-

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SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Amt. in INR

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
31210	Capital Contribution	2,90,03,694 93	77,29,673.00	3,31,151 60	3,64,02,216.33
31211	Capital Reserve	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-
31240	Statutory Reserve	-	-	-	-
31250	General Reserve	16,88,203.00	-	-	16,88,203.00
31260	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	**3,06,91,897.93**	**77,29,673.00**	**3,31,151.60**	**3,80,90,419.33**

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	32010	32020	3208000	
(a) Opening Balance	**1,62,83,663.45**	**18,47,53,032.00**	-	**20,10,36,695.45**
(b) Additions to the Grants*				
* Grant received during the year	49,98,000.00	2,79,96,865.00	-	3,29,94,865.00
* Transfer from Municipal Fund	-	-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments	-	-	-	-
* Appreciation in Value of Special Fund	-	-	-	-
* Other addition (Specify nature)	-	-	-	-
Total (b)	49,98,000.00	2,79,96,865.00	-	3,29,94,865.00
Total (a+b)	**2,12,81,663.45**	**21,27,49,897.00**	-	**23,40,31,560.45**
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	-	-	-	-
* others	-	-		-
[II] Revenue Expenditure on	38,33,707.00	1,89,95,428.00	-	2,28,29,135.00
* Salary , Wages and allowances etc.				-
* Rent Other administrative charges	-	-		-
* others	-	-	-	-
[III] Other				
* Loss on Disposal of Special Fund Investments	-	-		
* Diminution in Value of Special Fund	-	-		
* Transfer to Municipal Fund	-	-		-
Total (c)	**38,33,707.00**	**1,89,95,428.00**	-	**2,28,29,135.00**
Net Balance at the year end (a+b)-(c)	**1,74,47,956.45**	**19,37,54,469.00**	-	**21,12,02,425.45**

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SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year	Previous Year
33010	Loans From Central Govt.	-	-
33020	Loans From State Govt.	-	-
33030	Loans From Govt.bodies & Associations	-	-
33040	Loans From International Agencies	-	-
33050	Loans From banks & other FI	-	-
33060	Other Terms Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year	Previous Year
33110	Loans From Central Govt.	-	-
33120	Loans From State Govt.	-	-
33130	Loans From Govt.bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans From banks & other FI		
33160	Other Terms Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year	Previous Year
34010	From Contractors	87,61,038.50	89,80,450.50
34020	From Revenues	5,60,016.00	5,60,016.00
34030	From Staff	-	-
34080	From others	-	-
	Total Unsecured Loans	93,21,054.50	95,40,466.50

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SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
34110	Civil Works	-		-	-	-
34120	Electrical Works	-	-	-	-	-
34180	Others (Contractors)	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year	Previous Year
35010	Creditors	-	-
35011	Employee Liabilities	3,08,668.00	3,85,210.00
35012	Interest Accrued and Due		-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	24,370.00	24,370.00
35030	Govt. Dues Payable		
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	others	-	-
35090	Sale Proceeds	-	-
		-	-
	Total	3,33,038.00	4,09,580.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year	Previous Year
36010	Provisions for Expenses	2,05,630.00	2,05,630.00
36020	Provisions for Interest	-	-
36030	Provisions for Other Assets	-	-
	Total Provisions	2,05,630.00	2,05,630.00

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-11 : Fixed Assets

Amt in INR

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	22,17,527.00	-		22,17,527.00	-	-	-	-	22,17,527.00	22,17,527.00
41020	Building	3,72,31,323.00	10,48,417.00	-	3,82,79,740.00	1,09,87,237.51	13,48,615.10	-	1,23,35,852.61	2,59,43,887.39	2,62,44,085.49
41030	Road & Bridges	3,42,65,208.00	37,09,485.00		3,79,74,693.00	2,93,69,169.82	4,06,765.38	-	2,97,75,935.20	81,98,757.80	48,96,038.18
41031	Sewerage And Drainage	25,66,333.00	-	-	25,66,333.00	15,53,637.95	50,634.76	-	16,04,272.71	9,62,060.29	10,12,695.05
41032	Waterways	24,96,720.00	26,16,350.00		51,13,070.00	6,46,283.04	1,89,695.08		8,35,978.12	42,77,091.88	18,50,436.96
41033	Public Lighting	30,962.00	-		30,962.00	30,906.20	5.58	-	30,911.78	50.22	55.80
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	Plant & Machinery	2,23,275.00	34,120.00	-	2,57,395.00	2,06,543.60	7,627.71	-	2,14,171.31	43,223.69	16,731.40
41050	Vehicles	75,61,393.00	37,543.00	-	75,98,936.00	40,80,641.30	5,24,928.50	-	46,05,569.80	29,93,366.20	34,80,751.70
41060	Office & Other Equipments	7,61,692.00	1,73,721.00		9,35,413.00	6,17,376.10	38,313.93		6,55,690.03	2,79,722.97	1,44,315.90
41070	Furnitures Fixtures,Fitting & Electrical Appliance	4,50,905.00	1,10,037.00		5,60,942.00	3,62,677.20	19,826.48		3,82,503.68	1,78,438.32	88,227.80
41080	Other Fixed Assets	-	-		-	-	-		-	-	-
	Total	**8,78,05,338.00**	**77,29,673.00**	**-**	**9,55,35,011.00**	**4,78,54,472.72**	**25,86,412.52**	**-**	**5,04,40,885.24**	**4,50,94,125.76**	**3,99,50,865.28**
	Capital Work-in-Progress	19,66,45,932.18	-	-	19,66,45,932.18	NA	NA	NA	NA	19,66,45,932.18	19,66,45,932.18
	Total	**28,44,51,270.18**	**77,29,673.00**	**-**	**29,21,80,943.18**	**4,78,54,472.72**	**25,86,412.52**	**-**	**5,04,40,885.24**	**24,17,40,057.94**	**23,65,96,797.46**

Additional Disclosures to the Schedule

1. *Additions include fixed assets 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.*
2. *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
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, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5. *Roads and bridge include roads and streets, pavements, pathways, bridge, 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.*
8. *No depriciation is to be charged on Land.*

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	With whom Invested	Face Value (RS)	Current Year Carrying Cost	Previous Year Carrying Cost
42010	- Central Govt. Securities			-	-
42020	- State Govt. Securities			-	-
42030	- Debentures and Bonds			-	-
42040	- Preference Shares			-	-
42060	- Units of Mutual Funds			-	-
42080	- Other Investments			-	-
	Total Investments General Fund			0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	With whom Invested	Face Value (RS)	Current Year Carrying Cost	Previous Year Carrying Cost
42110	- Central Govt. Securities			-	-
42120	- State Govt. Securities			-	-
42130	- Debentures and Bonds			-	-
42140	- Preference Shares			-	-
42160	- Units of Mutual Funds			-	-
42170	- Other Investments (FDR)			-	-
	Total Investments Other Fund			-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year	Previous Year
43010	Stores Loose		-	-
43080	Others		-	-
	Total Stock in hand		-	-

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SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
43110	Receivable For Property Taxes				
	Less than 5 year	6,14,180.00	-	6,14,180.00	6,62,220.00
	More than 5year	-	-	-	-
	Sub Total				6,62,220.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Property Taxes	6,14,180.00	-	6,14,180.00	6,62,220.00
43120	Receivable For Other Taxes				
	Less than 3 year	13,19,640.00	-	13,19,640.00	14,85,840.00
	More than 3year	-	-	-	-
	Sub Total				14,85,840.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Other Taxes	13,19,640.00	-	13,19,640.00	14,85,840.00
43130	Receivable For Fees & User Charges				
	Less than 3 year	2,04,380.00	-	2,04,380.00	1,83,120.00
	More than 3year	-	-	-	-
	Sub Total	2,04,380.00	-	2,04,380.00	1,83,120.00
43140	Receivables For Other Sources				
	Less than 3 year	13,20,400.00	-	13,20,400.00	11,78,220.00
	More than 3year	-	-	-	-
	Sub Total	13,20,400.00	-	13,20,400.00	11,78,220.00
43150	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Sub Total	-	-	-	-
	Total of Sundry Debtors (Receivables)	34,58,600.00	-	34,58,600.00	35,09,400.00

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year	Previous Year
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses		-	-

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SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars			Current Year	Previous Year
45010	Cash Balance			0.00	0.00
45020	Balance with Bank-Municipal Funds				
45021	Nationalised Banks			2,48,91,854.14	1,33,62,019.14
45022	Other Scheduled Banks			-	-
45023	Schedules Co-operative Banks			-	-
45024	Post Office			-	-
	Sub Total			2,48,91,854.14	1,33,62,019.14
45040	Balance with bank Special Funds			-	-
45041	Nationalised Banks				
45042	Other Scheduled Banks				
45043	Scheduled Co-operative Banks				
45044	Post Office				
	Sub Total				
45060	Balance With Bank- Grant Funds			-	-
45061	Nationalised Banks				
45062	Other Scheduled Banks				
45063	Scheduled Co-operative Banks				
45064	Post Office			-	-
	Sub Total			0.00	0.00
	Total Cash and Bank Balances			2,48,91,854.14	1,33,62,019.14

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
46010	Loans and advances to employees	10,86,165.00	-		10,86,165.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-		-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	10,86,165.00	-	-	10,86,165.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	10,86,165.00	-	-	10,86,165.00

Schedule B-18(a): Accumulated Provision Against Loans, Advances, and Deposits

Account Code	Particulars	Current Year	Previous Year
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Other Assets	-	-

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SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year	Previous Year
47010	Deposits Works	-	-
47020	Other Assets Control Accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year	Previous Year
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	others	-	-
	Total Miscellaneous Assets	-	-

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MUNICIPAL COUNCIL BALDEOGARH
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2022 TO 31st MARCH 2023

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2022-23	Previous Year 2021-22
A	INCOME			
	Tax Revenue	IE - 1	19,77,481.00	13,66,260.00
	Assigned Revenues And Compensation	IE - 2	95,22,639.00	1,02,27,378.00
	Rental Income From Municipal Properties	IE - 3	23,21,039.00	27,96,764.00
	Fees And User Charges	IE - 4	4,10,614.00	8,23,097.00
	Sales And Hire Charges	IE - 5	-	-
	Revenue Grants, Contibution And Subsidies	IE - 6	1,52,26,613.60	1,06,24,622.50
	Income From Investments	IE - 7	-	-
	Interest Earned	IE - 8	1,73,396.00	2,04,338.00
	Other Income	IE - 9	8,31,337.00	3,96,437.00
	TOTAL - INCOME		**3,04,63,119.60**	**2,64,38,896.50**
B	EXPENDITURE			
	Establishment Expenses	IE - 10	1,37,00,742.00	1,30,35,608.00
	Administrative Expenses	IE - 11	34,02,346.00	27,44,282.00
	Operations And Maintainance	IE - 12	1,09,94,720.00	88,23,866.00
	Interest And Finance Charges	IE - 13	2,654.00	1,528.00
	Programme Expenses	IE - 14	1,50,265.00	51,600.00
	Revenue Grants, Contribution And Subsidies	IE - 15	2,71,982.00	1,42,545.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		25,86,412.52	22,46,005.03
	TOTAL - EXPENDITURE		**3,11,09,121.52**	**2,70,45,434.03**
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		**(6,46,001.92)**	**(6,06,537.53)**
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		**(6,46,001.92)**	**(6,06,537.53)**
	Less: Transfer to Reserve Funds		-	43,594.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		**(6,46,001.92)**	**(6,50,131.53)**

For Municipal Council Baldeogarh
Chief Municipal Offficer

UDIN NO. 24450727BKFHVD5417

FOR - MADHUR ASATI & ASSOCIATES
CHARTERED ACCOUNTANTS

Accounts Officer

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MADHUR ASATI
PROPRIETOR
M.NO. -450727

MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2022 to 31st MARCH 2023

Amount In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year	Previous Year
11001	Property Tax	3,67,853.00	5,64,698.00
11002	Water Tax	12,91,490.00	7,54,548.00
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax On Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Other Taxes	3,18,138.00	47,014.00
11090	Tax	-	-
	Sub Total	19,77,481.00	13,66,260.00
11090	Less: Tax Remissions & Refund [Schedule IE-1(a)]	-	-
	Total Refund and remission of tax revenues.	19,77,481.00	13,66,260.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year	Previous Year
12010	Taxes and Duties Collected By Others	-	-
12020	Compensation in lieu of Taxes & Duties	95,22,639.00	1,02,27,378.00
12030	Compensation in lieu of Concession	-	-
	Total assigned revenues & Compensation	95,22,639.00	1,02,27,378.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year	Previous Year
13010	Rent From Civic Amenities	23,21,039.00	27,96,764.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent from Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	23,21,039.00	27,96,764.00
13090	Less: Rent Remission & Refund	-	-
	Sub-Total	23,21,039.00	27,96,764.00
	Total Rental Income From Municipal Properties	23,21,039.00	27,96,764.00

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2022 to 31st MARCH 2023

Amount In INR

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

Account Code	Particulars	Current Year	Previous Year
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant Of Permit	-	-
14013	Fees for Certificate or Extract	23,506.00	8,790.00
14014	Development Charges	-	-
14015	Regularisation Fees	-	-
14020	Consolidated Penalties And fees	990.00	4,84,900.00
14040	Others Fees	3,05,648.00	3,27,552.00
14050	User Charges	3,670.00	1,555.00
14060	Entry Fees	76,000.00	-
14070	Service / Administrative Charges	800.00	300.00
14080	Others Charges	-	-
14090	Fees Remission and Refunds	-	-
	Sub-Total	4,10,614.00	8,23,097.00
14090	Less : Fees Remissions and Refund	-	0.00
	Sub-Total		
	Total Income from Fees & User Charges	4,10,614.00	8,23,097.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year	Previous Year
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	-	-
15012	Sale of stores & scrap	-	-
15030	Sale of others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from sale & hire charges	-	-

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
16010	Revenue Grants	1,52,26,613.60	1,06,24,622.50
16020	Reimbursement of expenses	-	-
16030	Contribution towards Scheme	-	-
	Total Revenue Grants ,Contributions & Subsidies	1,52,26,613.60	1,06,24,622.50

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2022 to 31st MARCH 2023

Amount In INR

Schedule IE-7 : Income from Investments

Account Code	Particulars	Current Year	Previous Year
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year	Previous Year
17110	Interest from Bank Account	1,73,396.00	2,04,338.00
17120	Interest on Loans and advances to employees	-	-
17130	Interest on Loans to others	-	-
17180	Other Interest	-	-
	Total Interest Earned	1,73,396.00	2,04,338.00

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year	Previous Year
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit On Disposal of Fixed Assest	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund / Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	8,31,337.00	3,96,437.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Income	8,31,337.00	3,96,437.00

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2022 to 31st MARCH 2023

Amount In INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year	Previous Year
21010	Salaries Wages And Bouns	1,37,00,742.00	1,30,27,018.00
21020	Benefits and Allowances	-	8,590.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**1,37,00,742.00**	**1,30,35,608.00**

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year	Previous Year
22010	Rent Rates & Taxes	-	-
22011	Office Maintenance	28,952.00	75,065.00
22012	Communication Expenses	28,952.00	13,746.00
22020	Books & Periodicals	-	-
22021	Printing & Stationary	5,39,266.00	1,93,448.00
22030	Travelling & Conveyance	4,85,490.00	5,33,216.00
22040	Insurance	96,752.00	95,180.00
22050	Audit Fees	-	35,400.00
22051	Legal Expenses	-	-
22052	Professional and other Fees	8,29,851.00	4,41,087.00
22060	Advertisement and Publicity	11,01,936.00	6,49,126.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,91,147.00	7,08,014.00
	Total Administrative Expenses	**34,02,346.00**	**27,44,282.00**

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year	Previous Year
23010	Power & Fuel	66,41,151.00	44,00,844.00
23020	Bulk Purchases	21,35,216.00	19,43,753.00
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repairs & Maintenance - Infrastructure Assets	8,98,232.00	16,55,807.00
23051	Repairs & Maintenance - Civic Amenities	3,19,125.00	1,59,464.00
23052	Repairs & Maintenance - Building	2,09,123.00	3,02,856.00
23053	Repairs & Maintenance - Vehicles	6,97,233.00	2,81,407.00
23054	Repairs & Maintenance - Furniture	-	5,510.00
23055	Repairs & Maintenance - Office Equipments	68,326.00	57,420.00
23056	Repairs & Maintenance - Electrical Appliances	-	-
23057	Repairs & Maintenance - Plant & Machinery	26,314.00	16,805.00
23059	Repairs & Maintenance - Others	-	-
23080	Other Operating & Maintenance Expenses	-	-
	Total Operations & Maintenance	**1,09,94,720.00**	**88,23,866.00**

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MUNICIPAL COUNCIL BALDEOGARH
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2022 to 31st MARCH 2023

Amount In INR

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year	Previous Year
24010	Interest on Loans From Central Govt.	-	-
24020	Interest on Loans From State Govt.	-	-
24030	Interest on Loans From Govt.Bodies & Associatio	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Interest on Loans From Banks & other Financial I	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	2,654.00	1,528.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	2,654.00	1,528.00

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year	Previous Year
25010	Election Expenses	1,50,265.00	51,600.00
25020	Own Programs	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	1,50,265.00	51,600.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
26010	Grants	2,71,982.00	1,42,545.00
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	2,71,982.00	1,42,545.00

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2022 to 31st MARCH 2023

Amount In INR

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year	Previous Year
27010	Provisions for doubtful receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues written off	-	-
27040	Assets Written off	-	-
27050	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year	Previous Year
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
29010	Transfer to General Activity Fund	-	-
29020	Public Convenience	-	-
29040	Transfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period

Account Code	Particulars	Current Year	Previous Year
18500	**Expenses**	-	-
18510	Other Expenses Revenue	-	-
18540	Other Income	-	-
	Sub Total	-	-
28500	**Expenses**	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenue	-	-
28580	Other Expenses	-	-
	Sud Total	-	-
	Total Prior Period Items (a-b)	-	-

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MUNICIPAL COUNCIL BALDEOGARH
STATEMENT OF CASH FLOW
AS AT 31st MARCH 2023

Amt in INR

Particulars	Current Year
[A] Cash flows from operating activities :-	
Gross surplus/ (deficit) over expenditure	-646001.92
Add: Non Cash Expenses & Non Operating Income :	
Adjustments for Depreciation	25,86,412.52
Interest & finance expenses	2654.00
Less: Non Operating Income & Gains	
Adjustments for Profit on disposal of assets	
Net Of Adjustments Made To Municipal Funds	
Dividend Income	
Revenue Grants	
Investment income	
Other non- operating Income	173396.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	17,69,668.60
Changes in current assets and current liabilities	
Add: Decrease in Current Assets & Increase in Current Liabilities	
Other liabilities(Sundry Creditors)	50800.00
Less: Increase in Curent And Decrease in Current Liabilities	
Loans , advances and deposits	76542.00
Deposits received	219412.00
Extra ordinary items {please specify}	
Net cash generated from / (used in) operating activities [A]	**15,24,514.60**
[B] Cash flows from investing activities :-	
Less:	
(Purchase) of fixed assets & CWIP	77,29,673.00
(Increase) / Decrease in Special funds/grants	
(Increase) / Decrease in Earmarked funds	
(Purchase) of Investments	0.00
Add:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Income from Bank's Interest	
Interest income received	173396.00

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MUNICIPAL COUNCIL BALDEOGARH
STATEMENT OF CASH FLOW
AS AT 31st MARCH 2023

Net cash generated from/ (used In)Investing activities [B]	**-7556277.00**
[C] Cash flows from financing activities :-	
Add:	
Grants Recieved	40724538.00
Loans from banks/others received	
Less:	
Amount paid out of Grant	23160286.60
Loans repaid during the period	0.00
Interest and Finance Charges	2654.00
Net cash generated from (used in) financing activities [C]	**17561597.40**
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	11529835.00
Add: Cash and cash equivalents at beginning of period	13362019.14
Cash and cash equivalents at end of period	24891854.14
Cash and Cash equivalents at the end of the year:	
Cash Balances	0.00
Bank Balances	24891854.14
Scheduled co-operative banks Balances with Post offices	0
Balances with other banks	
Total of the breakup of cash and cash equivalents	**2,48,91,854.14**

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Abstract Sheet for Reporting on Audit Para's for Financial Year 2022-23
Name of ULB : Municipal Council Baldeogarh, District Tikamgarh, (M.P.)
Name of Auditor : Madhur Asati & Associates

S. No.	Particular	Year 2021-22	Year 2022-23	Growth (%)	Observation in Brief	Suggetion
1	Property Tax	54226	129229	138.32	There is a possitive collection in coparision of previous year.	Same Growth Rate Should be Maintain in future.
2	Samekit Kar	208645	460384	120.65	There is a possitive collection in coparision of previous year.	Same Growth Rate Should be Maintain in future.
3	Water Tax	788447	1270230	61.11	There is a possitive collection in coparision of previous year.	Same Growth Rate Should be Maintain in future.
4	Education Cess	20280	24265	19.65	There is a possitive collection in coparision of previous year.	Same Growth Rate Should be Maintain in future.
	Sub total	1071598	1884108			
	Non Tax Revenue					
1	Rental Income	2754658	2178859	-20.90	There is a negative collection in coparision of previous year.	Parishad should perform more extra effort to collect more revenue. Revision of Rental Income is one of the action that can increase the more revenue.
	Sub total	2754658	2178859			
	Grand Total	3826256	4062967			

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Seal and Signature of Auditor

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