

# कार्यालय नगर परिषद बांदरी जिला सागर म.प्र.

[cmobandri@mpurban.gov.in](mailto:cmobandri@mpurban.gov.in)

कं./ले.शा./2024/3004

बांदरी,दिनांक 20/03/2024

प्रति,

लेखाधिकारी महोदय (वित्त),  
नगरीय प्रशासन एवं विकास,  
मध्यप्रदेश भोपाल


विषय:- निकाय की सी.ए. द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2022-23 प्रेषित करने के संबंध में।

संदर्भ:- संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्रमांक/ऑडिट/लेखा शाखा-4(क)/265/4540 भोपाल दिनांक 06.03.2024।

महोदय,

उपरोक्त विषयांतर्गत संदर्भित पत्र के क्रम में निवेदन है कि निकाय द्वारा वित्तीय वर्ष 2022-23 के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट द्वारा कराकर सी.ए. आडिट रिपोर्ट आपकी ओर आवश्यक कार्यवाही हेतु सादर सम्प्रेषित है।

संलग्न:- उपरोक्तानुसार।

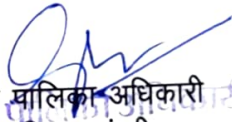
  
मुख्य नगर प्रालिका अधिकारी  
नगर परिषद बांदरी  
जिला- सागर(म.प्र.)

प्रतिलिपि:-

कं./ले.शा./2024/3005

बांदरी,दिनांक 20/03/2024

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सादर सूचनार्थ सम्प्रेषित।

  
मुख्य नगर प्रालिका अधिकारी  
नगर परिषद बांदरी  
जिला- सागर(म.प्र.)

To,

**Directorate,  
Urban Administration & Development  
Main Rd 1, Opp Chirtraali,  
No 6 Locality, Shivaji Nagar,  
Bhopal, Madhya Pradesh, 462016**

We have audited the cash book and relevant records for the year 2022-23 of Nagar Parishad Bandri. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

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

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

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

Place: Sagar

For Mehta & Jain  
Chartered Accountants



CA. Mayank Jain  
Partner  
M. No. 427725



## **AUDITOR'S REPORT**

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD BANDRI DIST. SAGAR (M.P.) as at 31st March, 2023**. These financial statements are the responsibility of the NAGAR PARISHAD BANDRI DIST. SAGAR (MP).

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

### **Auditor's Responsibility**

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

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



### Opinion

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

### Observation

During the course of audit we found that transaction of A/c No. ending with 9015 of State Bank Of India was not accounted in the FY 2021-22 but in FY 2022-23 the said A/c No. was taken into consideration and in A/c No. ending with 4706 of Punjab National Bank some expenses made by ULB was not accounted in the FY 2021-22 and the same transaction accounted in the FY 2022-23, so the revised opening balance after considering the said bank accounts and its transactions is Rs. 6,13,15,113.68.

Place: Sagar (MP)



For Mehta & Jain  
Chartered Accountants

CA. Mayank Jain  
Partner

M. No. 427725

UDIN: 24427725BKCCAL5705



**परीक्षण विवरण**  
**वर्ष 2022-23**  
**नगर परिषद बाँदरी**  
**जिला सागर (म.प्र.)**

क्रं	ब्यौरे	टिप्पणी																
A	राजस्व की लेखा परीक्षा																	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया गया हमारे द्वारा आय – व्यय की जांच केशबुक से सैंपलिंग के आधार पर की गई है। निकाय द्वारा बनाया गया आय – व्यय पत्रक संलग्न है।																
2	रेवेन्यू रिसीट को रिसीट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते में जमा किया गया है।	हमारे द्वारा रेवेन्यू रिसीट को कैशबुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक में जमा किया गया है।																
3	ऐसे मामले जहां नगदी जमा करने में 02 दिन से अधिक का समय लगा।	हमारे द्वारा केशबुक से, बैंक स्टेटमेंट का मिलान सैंपलिंग के आधार पर किया गया, जिसमें निकाय द्वारा नगद निर्धारित समय सीमा में ही जमा किया गया है।																
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा आय-व्यय पत्रक से लेखापाल कैशबुक में की गई प्रविष्टियों की जाँच सैंपलिंग के आधार पर की गई और आय – व्यय पत्रक से मिलान किया गया। जो की जांच के दौरान सही पाया गया।																
5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	<div>हमने अधिकारियों के साथ इस मुद्दे पर चर्चा की अधिकारियों द्वारा हमें वार्षिक बजट प्रदान किया गया जिससे निम्न जानकारी प्राप्त हुई :-</div> <table><tr><th>मद का नाम</th><th>वार्षिक बजट राशि</th><th>वास्तविक राशि</th><th>प्रतिशत</th></tr><tr><td>संपत्ति कर</td><td>50000/-</td><td>-</td><td>-</td></tr><tr><td>जल कर</td><td>-</td><td>-</td><td>-</td></tr><tr><td>शिक्षा उपकर</td><td>-</td><td>-</td><td>-</td></tr></table>	मद का नाम	वार्षिक बजट राशि	वास्तविक राशि	प्रतिशत	संपत्ति कर	50000/-	-	-	जल कर	-	-	-	शिक्षा उपकर	-	-	-
मद का नाम	वार्षिक बजट राशि	वास्तविक राशि	प्रतिशत															
संपत्ति कर	50000/-	-	-															
जल कर	-	-	-															
शिक्षा उपकर	-	-	-															



		नगरीय विकास उपकर			
6	एफ. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन।	हमारे द्वारा एफ.डी.आर रजिस्टर से निकाय द्वारा बनाई गई एफ.डी. की जाँच की गई एवं उसका मिलान भी रोकड़ बही से किया गया।  एफ.डी.आर पर प्राप्त होने वाले ब्याज को रोकड़ बही में शामिल किया गया है।			
7	ऐसे मामले जहाँ पर कम ब्याज दर से निवेश किया गया है।	निकाय द्वारा प्रचलित बैंक दरों पर ही निवेश किया गया है।			
<b>B</b>		<b><u>व्यय की लेखा परीक्षा</u></b>			
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय की जानकारी मांगी गई, जिसके लिए हमें अनुदान पंजी प्रदान कि गई है, लेखापाल ने हमें बताया की सारे खर्चे कैश बुक में भी रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की अनुदान पंजी से सैंपलिंग के आधार पर चेकिंग की गई जो की सही पाए गए।			
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सैंपलिंग के आधार पर की, जिसे जाँच के दौरान सही पाया गया।			
3	रोकड़ बही के मासिक बैलेंस की जाँच।	हमने रोकड़ बही की मासिक शेष राशि की जाँच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई है एवं निकाय द्वारा बैंक समाधान पत्रक भी बनाया गया है जो की संलग्न है।			
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूप होने की जाँच।	हमारे द्वारा अनुदान पंजी से सैंपलिंग के आधार पर विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि की जाँच की गई जो की जाँच के दौरान सही पाया गया।			



5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गए व्यय भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही स्वीकृत किए गए है
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियों द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	ऑडिट के दौरान ऐसे कोई भी मामले सामने नहीं आये।
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	लेखापाल से इस संदर्भ में बातचीत पर मालूम हुआ की निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स नहीं बनाये गये हैं।
9	अन्य मामले	<ol style="list-style-type: none"> <li>जांच के दौरान यह पाया गया की कुछ वाउचर के साथ वेंडर द्वारा दिया जाने वाला आरिजिनल बिल संलग्न नहीं है जैसे की:- <ul style="list-style-type: none"> <li>वाउचर क्र. 765 दिनांक 06/01/2023</li> <li>वाउचर क्र. 766 दिनांक 06/01/2023</li> <li>वाउचर क्र. 863 दिनांक 03/02/2023</li> </ul> </li> <li>निकाय द्वारा मस्टर कर्मियों के वेतन भुगतान पर कर्मचारी भविष्य निधि अधिनियम के 1952 तहत भविष्य निधि राशि की कटौती की जानी चाहिए।</li> <li>निकाय द्वारा वाउचर क्र. 859 दिनांक 03/02/2023 के माध्यम से निकाय कार्यालय के लिए पर्दे क्रय किए थे जिस पर वेंडर के द्वारा बिल मे 18% जीएसटी जोड़ा गया है जबकि वास्तविक जीएसटी दर 12% है।</li> </ol>





C	बुक कीपिंग की लेखा परीक्षा	
1	सभी खाते बही एवं स्टोर्स की जांच।	हमने लेखापाल कैशबुक , वाउचर, स्टोर्स रजिस्ट्रों की जाँच सेंपलिंग के आधार पर की गई।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए होने की जांच ।	हमारे द्वारा खाते बही एवं स्टोर्स पंजी की जांच सेंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाये गए एवं लेखा नियमों के अनुरूप बनाए गए है।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है जिसकी जांच करने पर उसमे कमियाँ पायी गई जिन्हे लेखापाल के संज्ञान मे लाया गया। ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में रिकॉर्ड किया जाता है।  हमारे द्वारा भुगतानों और प्राप्तियों को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है। एवं अचल संपत्ति कि खरीदी और बिक्री का विवरण आय व्यय पत्रक में है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	निकाय द्वारा बनाए गए ग्रांट रजिस्टर के आधार पर परियोजना अनुसार भुगतान एवं प्राप्ति की जांच सेंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाया गया।
D	एफडीआर के लेखा परीक्षा	
1	फिक्स्ड डिपोजिट एवं टर्म डिपोजिट की जांच ।	निकाय द्वारा वर्ष के दौरान निम्न एफ.डी बनाई गई:-





		<table><tr><th>क्र.</th><th>एफ.डी नंबर</th><th>राशि (लाखो मे)</th></tr><tr><td>1</td><td>4774</td><td>50.00</td></tr><tr><td>2</td><td>5097</td><td>50.00</td></tr><tr><td>3</td><td>5508</td><td>50.00</td></tr><tr><td>4</td><td>5609</td><td>50.00</td></tr><tr><td>5</td><td>9152</td><td>100.00</td></tr><tr><td>6</td><td>9542</td><td>100.00</td></tr><tr><td colspan="2">कुल योग</td><td>400.00</td></tr></table>	क्र.	एफ.डी नंबर	राशि (लाखो मे)	1	4774	50.00	2	5097	50.00	3	5508	50.00	4	5609	50.00	5	9152	100.00	6	9542	100.00	कुल योग		400.00
क्र.	एफ.डी नंबर	राशि (लाखो मे)																								
1	4774	50.00																								
2	5097	50.00																								
3	5508	50.00																								
4	5609	50.00																								
5	9152	100.00																								
6	9542	100.00																								
कुल योग		400.00																								
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	निकाय द्वारा बनाई गई एफ.डी को एफ.डी.आर रजिस्टर एवं कैशबुक मे रिकॉर्ड किया जाता है।																								
3	ऐसे मामले जहां पर फिक्स्ड डिपोजिट एवं टर्म डिपोजिट का निवेश कम ब्याज दर पर किया गया ।	निकाय द्वारा बनाई गई एफ.डी की जांच गई, एफ.डी प्रचलित बैंक दर पर ही की गई है।																								
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	<p>एफ.डी पर अर्जित होने वाला ब्याज को एफ.डी की परिपक्वता पर रिकॉर्ड किया जाता है।</p> <p>वर्ष के दोरान निकाय द्वारा पूर्व के वित्तीय वर्षों मे बनाई गई एफ.डी को तोड़ा गया था जिनमे प्राप्त ब्याज को केशबुक मे रिकॉर्ड किया गया है।</p>																								
E	निविदाएं / बोली की लेखा परीक्षा																									
1	यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, निकाय द्वारा बनाए गए निविदा रजिस्टर से यु.एल.बी द्वारा आमंत्रित आफलाइन निविदा की जांच सैंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाई गई।																								
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सैंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।																								



3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच।	हमारे द्वारा यु.एल.बी द्वारा आमंत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर की गई एवं जांच के दौरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त की गई है एवं उन्हें मद में दर्ज किया गया है।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो, उनका जारी किये गए बैंक द्वारा सत्यापन।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं की जाती है।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित में न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
<b>F अनुदान और ऋण की लेखापरीक्षा</b>		
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	हमारे द्वारा ग्रांट रजिस्टर एवं यू.सी.सर्टिफिकेट से केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सेंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	हमारे द्वारा ग्रांट रजिस्टर एवं यू.सी.सर्टिफिकेट से राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सेंपलिंग के आधार पर की गई जो की जांच के दौरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपणी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन्न होने के संभावित कारणों पर टिपणी।	लागू नहीं
4	कैपिटल रिसीट / ग्रांट्स / सामान्य खर्चों के लिया प्राप्त लोन के पैसों में डायवर्सन के मामले की जाँच।	लागू नहीं



Place: Sagar

For Mehta & Jain  
Chartered Accountants



CA. Mayank Jain  
Partner

M. No. 427725

UDIN: 24427725BKCQAL5705

For Accountant

  
लेखापाल

नगर परिषद बांदरी

Nagar Parishad Bandri

For Chief Municipal Officer

  
मुख्य नगर प्रमुख अधिकारी  
नगर परिषद बांदरी

Nagar Parishad Bandri

## Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2021-22	% of Growth		
(i)	संपत्तिकर	-	30,720.00	NIL	New Municipal Council	NA
(ii)	समेकित कर	-	-	NIL	New Municipal Council	NA
(iii)	नगरीय विकास उपकर	-	-	NIL	New Municipal Council	NA
(iv)	शिक्षा उपकर	-	-	NIL	New Municipal Council	NA
	कुल योग	-	30,720			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	56,475.00	41,810.00	35.08%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(ii)	जल उपभोक्ता प्रभार	-	-	NIL	New Municipal Council	NA
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	NIL	New Municipal Council	NA





## Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	19,93,783.00	9,75,960.00	104.29%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
	कुल योग	20,50,258	10,17,770			
	महा योग	20,50,258	10,48,490			
2	Audit of Expenditure	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	Audit of Book Keeping	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	Audit of FDR	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	Audit of Tenders/Bids	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	Audit of Grants & Loans	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'



## Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.4 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	89.68%		



## Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

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

Mehta & Jain  
Chartered Accountants



# NAGAR PARISHAD BANDRI

BANDRI DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

INCOME & EXPENDITURE INFORMATION F.Y 2022-23

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	BANDRI	NAGAR PARISHAD	-	-	6,90,549.00	56,475.00	3,50,78,751.00	11,83,756.00	4,72,340.00

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL INCOME
13	14	15	16	17
15,31,14,271.00	2,08,43,579.00	49,54,000.00	7,16,70,542.00	28,80,64,263.00

ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPERATION & MAINTANANCE EXP.	REVENUE EXP.				TOTAL EXPENDITURE
			INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
1,66,75,173.00	1,89,47,272.00	3,27,68,414.00	649.00	-	-	16,95,10,728.72	23,79,02,236.72

Mehta & Jain  
Chartered Accountants





**Bandri Municipal Council  
Balance Sheet  
as on 31st March 2023**

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22
<b>A</b>	<b>SOURCES OF FUNDS</b>			
	Reserves and Surplus			
	Municipal (General) Fund			
<b>A1</b>	Earmarked Funds	B-1	4,71,77,537.76	8,03,94,567.61
	Reserves	B-2		
	<b>Total Reserve &amp; Surplus</b>	B-3	4,71,77,537.76	8,03,94,567.61
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4	33,66,67,376.11	9,38,34,723.00
	Loans			
	Secured loans			
<b>A3</b>	Unsecured loans	B-5		
	<b>Total Loans</b>	B-6		
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>		<b>38,38,44,913.87</b>	<b>17,42,29,290.61</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
	Fixed Assets			
	Gross Block	B-11		
<b>B1</b>	Less: Accumulated Depreciation		26,92,31,419.46	9,69,42,353.34
	Net Block		26,92,31,419.46	9,69,42,353.34
	Capital work-in-progress		26,92,31,419.46	9,69,42,353.34
	<b>Total Fixed Assets</b>		26,92,31,419.46	9,69,42,353.34
	Investments			
<b>B2</b>	Investment - General Fund	B-12	4,00,00,000.00	3,00,00,000.00
	Investment - Other Funds	B-13		
	<b>Total Investments</b>		4,00,00,000.00	3,00,00,000.00
	<b>Current assets, loans &amp; advances</b>			
	Stock in hand (Inventories)	B-14		
	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables			
<b>B3</b>	Deposit Assets			
	Loan & Advances			
	Prepaid expenses	B-16		
	Cash and Bank Balances	B-17	9,01,16,813.65	5,17,09,142.68
	Loans, advances and deposits	B-18		
	<b>Total Of Current Assets</b>		9,01,16,813.65	5,17,09,142.68
	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	73,31,321.82	11,84,862.41
<b>B4</b>	Deposit works	B-8		
	Other liabilities (Sundry Creditors)	B-9	81,71,997.67	32,37,343.00
	Provisions	B-10		
	<b>Total Current Liabilities</b>		1,55,03,319.49	44,22,205.41
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>		<b>7,46,13,494.16</b>	<b>4,72,86,937.27</b>
<b>C</b>	<b>Other Assets</b>	B-19		
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>		<b>38,38,44,913.62</b>	<b>17,42,29,290.61</b>

For Accountant

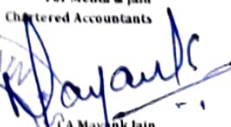
For Chief Municipal Officer

For Mehta & Jain  
Chartered Accountants

  
लेखापाल  
नगर परिषद बांदरी  
जिला सागर (म.प्र.)

  
मुख्य नगर पालिक अधिकारी  
नगर परिषद बांदरी



  
Mayank Jain  
Partner  
M. No. 127725

**Bandri Municipal Council**  
**As on 31.03.2023**

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

Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
3100000	Balance as per last account	18,30,27,462.79	8,63,44,306.68
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers	-	-
	Total (Rs.)	-	-
	Deductions during the year	-	-
	• Deficit for the year	4,97,64,940.92	59,49,739.07
	• Transfers	8,60,84,984.11	-
	Total (Rs.)	13,58,49,925.03	59,49,739.07
310	Balance at the end of the current year	4,71,77,537.76	8,03,94,567.61

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
• 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)	-	-	-	-	-	-
(c) Payments out of funds	-	-	-	-	-	-
(i) Capital expenditure on	-	-	-	-	-	-
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent, Other administrative charges	-	-	-	-	-	-
(iii) Other (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c + d)	-	-	-	-	-	-

**Schedule B-3: Reserves**

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



**Schedule B-4: Grants & Contribution for Specific Purposes**

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	94,13,000.00	8,44,21,723.00	-	-	-	9,38,34,723.00
(b) Additions to the Grants *						
• Grant received during the year	2,10,43,579.00	31,56,23,797.11	-	-	-	33,66,67,376.11
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	2,10,43,579.00	31,56,23,797.11	-	-	-	33,66,67,376.11
Total (a + b)	3,04,56,579.00	40,00,45,520.11	-	-	-	43,05,02,099.11
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
Net balance at the year end (a+b)-(c)	3,04,56,579.00	40,00,45,520.11	-	-	-	43,05,02,099.11

**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	<b>Total Secured Loans</b>	-	-

**Schedule B-6: Unsecured Loans**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	<b>Total Unsecured Loans</b>	-	-

**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	73,17,544.82	11,84,862.41
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	13,777.00	-
	<b>Total deposits received</b>	<b>73,11,321.82</b>	<b>11,84,862.41</b>



**Schedule B-8: Deposits Works**

Account Code	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022-23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	<b>Total of deposit works</b>	-	-	-	-

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	-	4,69,904.00
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	27,53,662.00
35030	Government Dues Payable	77,02,093.67	-
35040	Refunds Payable	4,69,904.00	-
35080	Others, miscellaneous	-	13,777.00
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>81,71,997.67</b>	<b>32,37,343.00</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>





## Schedule B-11: Fixed Assets

Account Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2022	At the end of Current Year 2022- 23	At the end of the Previous Year 2021-22
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	1,00,93,760.00	-	-	1,00,93,760.00	-	-	-	-	1,00,93,760.00	1,00,93,760.00
41020	Buildings	28,73,145.34	5,29,06,493.74	-	5,57,79,639.08	-	-	-	-	5,57,79,639.08	28,73,145.34
41025	Heritage Building	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets	-	74,30,459.68	-	-	-	-	-	-	74,30,459.68	3,10,17,120.04
41030	• Roads and Bridges	3,10,17,120.04	4,39,03,506.71	-	7,49,20,626.75	-	-	-	-	7,49,20,626.75	3,10,17,120.04
41031	• Sewerage and Drainage	2,44,730.00	95,92,901.66	-	98,37,631.66	-	-	-	-	98,37,631.66	2,44,730.00
41032	• Water ways	44,13,346.06	3,55,28,893.86	-	3,99,42,239.92	-	-	-	-	3,99,42,239.92	44,13,346.06
41033	• Public Lighting	1,18,12,117.00	86,02,892.40	-	2,04,15,009.40	-	-	-	-	2,04,15,009.40	1,18,12,117.00
41034	• Bridge	-	-	-	-	-	-	-	-	-	-
	Sanitation and solid waste management	-	-	-	-	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	56,85,833.00	25,44,251.35	-	82,30,084.35	-	-	-	-	82,30,084.35	56,85,833.00
41050	• Vehicles	1,44,60,573.00	37,79,000.00	-	1,82,39,573.00	-	-	-	-	1,82,39,573.00	1,44,60,573.00
41060	• Office & other equipment	9,82,570.00	4,25,216.00	-	14,07,786.00	-	-	-	-	14,07,786.00	9,82,570.00
41070	• Furniture, fixtures, fittings and electrical appliances	10,63,392.00	6,10,051.00	-	16,73,443.00	-	-	-	-	16,73,443.00	10,63,392.00
4180	• Other fixed assets	1,42,95,766.90	1,43,95,859.40	-	2,86,91,626.30	-	-	-	-	2,86,91,626.30	1,42,95,766.90
	Total	9,69,42,353.34	17,22,89,066.12	-	26,92,31,419.46	-	-	-	-	26,92,31,419.46	9,69,42,353.34
41210	Work-in-progress	9,69,42,353.34	17,22,89,066.12	-	26,92,31,419.46	-	-	-	-	26,92,31,419.46	9,69,42,353.34
	Total	9,69,42,353.34	17,22,89,066.12	-	26,92,31,419.46	-	-	-	-	26,92,31,419.46	9,69,42,353.34



**Schedule B-12: Investments - General Funds**

Account Code	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments (Fixed Deposit)	0		4,00,000.00	3,00,000.00
	<b>Total of Investments General Fund</b>			4,00,000.00	3,00,000.00

**Schedule B-13: Investments - Other Funds**

Account Code	Particulars	With whom Invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	<b>Total of Investments Other Fund</b>			-	-

**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	<b>Total Stock in hand</b>	-	-



**Schedule B-15: Sundry Debtors (Receivables)**

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years				
	More than 5 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	-	-	-	-
43120	<b>Receivable for Water Taxes</b>				
	Less than 3 years				
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
43120	<b>Receivable of Other Taxes</b>				
	Less than 3 years				
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	<b>Net Receivables of Other Taxes</b>	-	-	-	-
43130	<b>Receivables for Fees &amp; User Charges</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
43140	<b>Receivables from Other Sources</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
43180	<b>Receivables control Accounts</b>				
	<b>Sub - total</b>	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	-	-	-	-



**Schedule B-16: Prepaid Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	<b>Total Prepaid expenses</b>	-	-

**Schedule B-17: Cash and Bank Balances**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	<b>Balance with Bank - Municipal Funds</b>		
		9,01,16,813.65	5,17,09,142.68
45021	Nationalised Banks	-	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	9,01,16,813.65	5,17,09,142.68
	<b>Sub-total</b>		
45040	<b>Balance with Bank - Special Funds</b>	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	<b>Sub-total</b>		
45060	<b>Balance with Bank - Grant Funds</b>	-	-
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	<b>Sub-total</b>		
	<b>Total Cash and Bank balances</b>	9,01,16,813.65	5,17,09,142.68



**Schedule B-18: Loans, advances, and deposits**

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	<b>Sub -Total</b>	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	<b>Total Loans, advances, and deposits</b>	-	-	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	<b>Total Accumulated Provision</b>	-	-

**Schedule B-19: Other Assets**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	<b>Total Other Assets</b>	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	<b>Total Miscellaneous expenditure</b>	-	-





# Bandri Municipal Council

## INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022 - 23 (Rs)	Previous Year 2021-22 (Rs)
<b>A</b>	<b>INCOME</b>			
	Tax Revenue	IE-1	-	30,720.00
	Assigned Revenues & Compensation	IE-2	3,50,78,751.00	4,44,63,996.00
	Rental Income from Municipal Properties	IE-3	56,475.00	41,810.00
	Fees & User Charges	IE-4	6,03,375.00	3,59,815.00
	Sale & Hire Charges	IE-5	4,72,340.00	7,01,450.00
	Revenue Grants, Contributions & Subsidies	IE-6	11,83,756.00	1,42,98,505.00
	Income from Investments	IE-7	1,74,889.00	-
	Interest Earned	IE-8	-	34,812.00
	Other Income	IE-9	87,174.00	-
	<b>Total - INCOME</b>		<b>3,76,56,760.00</b>	<b>5,99,31,108.00</b>
<b>B</b>	<b>EXPENDITURE</b>			
	Establishment Expenses	IE-10	1,66,75,173.00	1,27,40,581.00
	Administrative Expenses	IE-11	1,41,37,836.17	70,79,261.00
	Operations & Maintenance	IE-12	5,40,15,772.75	4,01,39,547.00
	Interest & Finance Expenses	IE-13	649.00	649.00
	Programme Expenses	IE-14	24,94,083.00	38,69,560.00
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	98,187.00	-
	Depreciation	IE-18	-	-
	<b>Total - EXPENDITURE</b>		<b>8,74,21,700.92</b>	<b>6,38,29,598.00</b>
<b>C</b>	<b>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</b>		<b>(4,97,64,940.92)</b>	<b>(38,98,490.00)</b>
<b>D</b>	Add/Less: Prior period Items (Net)	IE-19	-	-
<b>E</b>	<b>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</b>		<b>(4,97,64,940.92)</b>	<b>(38,98,490.00)</b>
<b>F</b>	<b>Less: Transfer to Reserve Funds</b>		-	-
<b>G</b>	<b>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</b>		<b>(4,97,64,940.92)</b>	<b>(38,98,490.00)</b>

For Accountant

For Chief Municipal Officer

For Mehta & Jain  
Chartered Accountants

  
लेखापाल  
नगर परिषद् बांदी  
जिला सागर (म.प्र.)  
Signature

  
मुख्य नगर पालिका अधिकारी  
नगर सागर  
Signature

  
PARTNER  
CA Mayank Jain  
Partner



**Bandri Municipal Council**  
**Sub Schedule forming Part of Income & Expenditure Statement**  
**For the Period from 01/04/2022 to 31/03/2023**

**Schedule IE - 1 : Tax Revenue**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property tax	-	30,720.00
11002	Water tax	-	-
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	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	-	-
	<b>Sub-total</b>	-	<b>30,720.00</b>
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	<b>Sub-total</b>	-	-
	<b>Total tax revenue</b>	-	<b>30,720.00</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	<b>Total refund and remission of tax revenues</b>	-	-

**Schedule IE-2: Assigned Revenues & Compensation**

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	-	65,94,000.00
12020	Compensation in lieu of Octroi	3,50,78,751.00	3,78,69,996.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	<b>Total assigned revenues &amp; compensation</b>	<b>3,50,78,751.00</b>	<b>4,44,63,996.00</b>



**Schedule IE-3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	56,475.00	41,810.00
13080	Other rents	56,475.00	41,810.00
	<b>Sub-Total</b>	-	-
13090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>56,475.00</b>	<b>41,810.00</b>

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	1,92,445.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	57,610.00
14040	Other Fees	-	-
14050	User Charges	6,03,375.00	24,455.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	35,000.00
14080	Other Charges	-	50,305.00
	Aashary Shulk	-	-
	<b>Sub-Total</b>	<b>6,03,375.00</b>	<b>3,59,815.00</b>
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	-	-
	<b>Total income from Fees &amp; User Charges</b>	<b>6,03,375.00</b>	<b>3,59,815.00</b>

**Schedule IE-5: Sale & Hire Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	4,72,340.00	7,01,450.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges - Income head-wise</b>	<b>4,72,340.00</b>	<b>7,01,450.00</b>



**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	<b>Revenue Grant</b>	-	-
1601001	Grant Revenue-State Govt.	9,83,756.00	1,42,98,505.00
1601011	Grant Revenue-Central Govt.	-	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	2,00,000.00	-
16030	Contribution towards schemes	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>11,83,756.00</b>	<b>1,42,98,505.00</b>

**Schedule IE-7: Income from Investments - General Fund**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	1,74,889.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	<b>Total Income from Investments</b>	<b>1,74,889.00</b>	<b>-</b>

**Schedule IE- 8: Interest Earned**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	-	34,812.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	<b>Total - Interest Earned</b>	<b>-</b>	<b>34,812.00</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	56,544.00	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	30,630.00	-
	<b>Total Other Income</b>	<b>87,174.00</b>	<b>-</b>





**Schedule IE-10: Establishment Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	1,66,75,173.00	1,27,40,581.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	<b>Total establishment expenses</b>	<b>1,66,75,173.00</b>	<b>1,27,40,581.00</b>

**Schedule IE-11: Administrative Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	-	-
22012	Communication Expenses	1,43,587.00	6,81,724.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	-	-
22030	Traveling & Conveyance	14,86,370.00	4,53,382.00
22040	Insurance	6,990.00	5,850.00
22050	Audit Fees	-	-
22051	Legal Expenses	-	-
22052	Professional and other Fees	8,283.00	9,745.00
22060	Advertisement and Publicity	12,49,342.00	17,63,604.00
22061	Membership & subscriptions	17,88,797.00	17,75,105.00
22080	Other Administrative Expenses	-	-
	<b>Total administrative expenses</b>	<b>94,54,467.17</b>	<b>23,89,851.00</b>
		<b>1,41,37,836.17</b>	<b>70,79,261.00</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	1,47,14,298.78	1,12,89,874.00
23020	Bulk Purchases	2,41,75,767.29	2,19,90,296.00
23030	Consumption of Stores	-	-
23040	Hire Charges	32,91,827.00	21,81,641.00
23050	Repairs & maintenance -Infrastructure Assets	-	-
23051	Repairs & maintenance - Civic Amenities	18,05,548.88	1,29,311.00
23052	Repairs & maintenance - Buildings	10,24,528.93	5,53,252.00
23053	Repairs & maintenance - Vehicles	11,59,897.00	3,14,907.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	1,83,686.00	71,689.00
23056	Repairs & maintenance - Electrical Appliances	1,63,331.42	69,298.00
23057	Repairs & maintenance - Plant & Machinery	4,06,322.25	4,22,517.00
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Other	70,76,685.20	11,73,992.00
23080	Other operating & maintenance expenses	13,880.00	19,42,770.00
	<b>Total operations &amp; maintenance</b>	<b>5,40,15,772.75</b>	<b>4,01,39,547.00</b>



**Schedule IE-13: Interest & Finance Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	649.00	649.00
24080	Other Finance Expenses	-	-
	<b>Total Interest &amp; Finance Charges</b>	<b>649.00</b>	<b>649.00</b>

**Schedule IE-14: Programme Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	1,83,720.00	-
25020	Own Programs	23,10,363.00	38,69,560.00
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	<b>Total Programme Expenses</b>	<b>24,94,083.00</b>	<b>38,69,560.00</b>

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>-</b>	<b>-</b>

**Schedule IE-16: Provisions & Write off**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	<b>Total Provisions &amp; Write off</b>	<b>-</b>	<b>-</b>





**Schedule IE-17: Miscellaneous Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	98,187	-
	<b>Total Miscellaneous expenses</b>	<b>98,187</b>	<b>-</b>

**Schedule IE-18: Depreciation**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	-	-
	<b>Total Depreciation</b>	<b>-</b>	<b>-</b>

**Schedule IE-19: Prior Period Items (Net)**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
	<b>a. Income</b>		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	<b>Sub - Total Income (a)</b>	<b>-</b>	<b>-</b>
	<b>b. Expenses</b>		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	<b>Sub - Total expense (b)</b>	<b>-</b>	<b>-</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>-</b>



**Bandri Municipal Council**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
For the Period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Year 2021-22 Amount (Rs.)	Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Year 2021-22 Amount (Rs.)
	<b>Opening Balances</b>								
	Cash balances including Imprest Balance		-						
	Balances with Banks/Treasury (including in designated bank accounts)		6,13,15,113.68	7,41,19,902.68					
	<b>Operating Receipts</b>					<b>Operating Payments</b>			
110	Tax Revenue	RP - 1	-	30,720.00	210	Establishment Expenses	RP - 10	1,66,75,173.00	95,21,375.00
120	Assigned Revenues & Compensations	RP - 2	3,50,78,751.00	4,44,63,996.00	220	Administrative Expenses	RP - 11	1,89,47,272.73	94,61,681.00
130	Rental income from Municipal Properties	RP - 3	56,475.00	41,810.00	230	Operations and Maintenance	RP - 12	2,99,90,076.83	1,60,20,119.00
140	Fees & User Charges	RP - 4	6,90,549.00	3,59,815.00	240	Interest & Finance Charges	RP - 13	649.00	649.00
150	Sale & Hire Charges	RP - 5	4,72,340.00	7,01,450.00	250	Programme Expenses	RP - 14	25,14,583.00	38,69,560.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	11,83,756.00	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	22,70,363.00	-
170	Income from Investments	RP - 7	1,74,889.00	-	430	Purchase of Stores	RP - 16	12,88,274.00	2,17,43,008.00
171	Interest Earned	RP - 8	-	34,812.00	271	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	8,30,894.00	-		Prior Period		-	-
	<b>Non-Operating Receipts-</b>					<b>Non-Operating Payments</b>			
340	Deposits Received	RP - 19	-	-	350	Refund of Deposits			
320	Grants and contribution for specific purposes	RP - 20	25,05,82,392.00	10,81,33,228.00	311	Payment to Sundry Creditors	RP - 24	62,92,889.00	-
350	Other Liabilities		-	19,55,802.04	320	Reserve Fund Paid	RP - 25	-	-
35090-01	Sale proceeds from Assets					Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-02	Realisation of Investment - General Fund		3,00,00,000.00			Provision for expenses		-	-
35090-02	Realisation of Investment - Other Funds		-			Acquisition / Purchase of Fixed Assets	RP - 26	17,22,89,066.12	8,75,16,001.04
341	Deposit works					Deposit works	RP - 22	-	-
35041	Revenue Collected in Advance Loans & Advances to Employees (recovery)					Investments - General Fund		4,00,00,000.00	3,00,00,000.00
	Other Loans & Advances (recovery)	RP - 29	-	-		Investments - Special Fund		-	-
431	Debtors (receivable)	RP - 23	-	-		Stock in hand		-	-
						Repayment of Loans, Advances	RP - 18	-	-
						Prepaid Expenses		-	-



310	Loans Received	RP - 30	-	-	Emarked Fund Paid	RP - 21	-	-
311	Emarked Funds		-	-	Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-	-	Municipal Fund		-	-
			-	-	Closing Balance*		-	-
			-	-	Cash balances including		-	-
			-	-	Imprest Balance		-	-
			-	-	Balances with		9,01,16,813.00	5,17,09,142.68
			-	-	Banks/Treasury (including in			
			-	-	designated bank accounts)			
	<b>TOTAL</b>		<b>38,03,85,159.68</b>	<b>22,98,41,535.72</b>	<b>TOTAL</b>		<b>38,03,85,159.68</b>	<b>22,98,41,535.72</b>

For Accountant

*[Signature]*  
 अखिलेश  
 नगर पंचायत  
 नगर परिषद (म.प्र.)

For Chief Municipal Officer

*[Signature]*  
 मुख्य नगर प्रबन्धन अधिकारी  
 नगर परिषद वांदरी



**Bandri Municipal Council**  
**Sub Schedule forming Part of Receipt & Payment Account**  
**For the Period from 01/04/2022 to 31/03/2023**

**Schedule RP - 1: Tax Revenue**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property Tax	-	30,720.00
11002	Water Tax	-	-
11003	Sewerage Tax	-	-
11004	Conservancy Charge	-	-
11008	Tax on Animal	-	-
11010	Professional Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	-	30,720.00
	<b>Total Tax Revenue</b>		

**Schedule RP - 2: Assigned Revenues & Compensation**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
		-	-
12010	Taxes and Duties collected by others	3,50,78,751.00	4,44,63,996.00
12020	Compensation in lieu of Taxes / duties		-
12030	Compensations in lieu of Concessions	3,50,78,751.00	4,44,63,996.00
	<b>Total Assigned Revenues &amp; Compensation</b>		

**Schedule RP - 3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	56,475.00	41,810.00
13080	Other rents	56,475.00	41,810.00
	<b>Sub-Total</b>		
13090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	56,475.00	41,810.00
	<b>Total Rental Income from Municipal Properties</b>		



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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	1,92,445.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	-	57,610.00
14050	User Charges	6,03,375.00	24,455.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	30,630.00	50,305.00
14080	Other Charges	56,544.00	35,000.00
	<b>Sub-Total</b>	<b>6,90,549.00</b>	<b>3,59,815.00</b>
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Income from Fees &amp; User Charges</b>	<b>6,90,549.00</b>	<b>3,59,815.00</b>

**Schedule RP - 5: Sale & Hire Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	4,72,340.00	7,01,450.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges - Income head-wise</b>	<b>4,72,340.00</b>	<b>7,01,450.00</b>

**Schedule RP - 6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant	11,83,756.00	-
16020	Re-imbursement of expenses (Iadli Behna Yojna, Ravi Das Jayanti)	-	-
16030	Contribution towards schemes	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>11,83,756.00</b>	<b>-</b>





**Schedule RP - 7: Income from Investments - General Fund**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	1,74,889.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	<b>Total Income from Investments</b>	<b>1,74,889.00</b>	<b>-</b>

**Schedule RP - 8: Interest Earned**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
			34,812.00
17110	Interest from Bank Accounts	-	-
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	34,812.00
	<b>Total - Interest Earned</b>	<b>-</b>	<b>-</b>

**Schedule RP - 9: Other Income**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	8,30,894.00	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	-	-
	<b>Total Other Income</b>	<b>8,30,894.00</b>	<b>-</b>

**Schedule RP -10: Establishment Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	1,59,88,959.00	95,21,375.00
21020	Benefits and Allowances	-	-
21030	Pension	6,86,214.00	-
21040	Other Terminal & Retirement Benefits	-	-
	<b>Total Establishment Expenses</b>	<b>1,66,75,173.00</b>	<b>95,21,375.00</b>



**Schedule RP - 11: Administrative Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	5,37,208.00	21,81,641.00
22011	Office maintenance	1,03,10,630.00	5,82,524.00
22012	Communication Expenses	-	-
22020	Books & Periodicals	-	-
22021	Printing and Stationery	10,22,935.00	4,53,382.00
22030	Traveling & Conveyance	6,990.00	5,850.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	8,283.00	9,745.00
22052	Professional and other Fees	12,65,422.00	17,69,604.00
22060	Advertisement and Publicity	16,60,592.00	13,78,114.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	41,35,212.73	30,80,821.00
	<b>Total Administrative Expenses</b>	<b>1,89,47,272.73</b>	<b>94,61,681.00</b>
	Less:- Administrative Income	-	-
	<b>Net Administrative Expenses</b>	<b>1,89,47,272.73</b>	<b>94,61,681.00</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	44,41,050.78	1,12,89,874.00
23020	Bulk Purchases	1,98,07,588.02	-
23030	Consumption of Stores	-	-
23040	Hire Charges	5,37,208.00	-
23050	Repairs & maintenance -Infrastructure Assets	-	-
23051	Repairs & maintenance - Civic Amenities	18,05,548.88	2,81,813.00
23052	Repairs & maintenance - Buildings	10,24,528.93	9,41,252.00
23053	Repairs & maintenance - Vehicles	11,59,897.00	3,34,357.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	1,75,175.00	71,689.00
23056	Repairs & maintenance - Electrical Appliances	1,63,331.42	3,16,586.00
23057	Repairs & maintenance - Plant & Machinery	4,06,322.25	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Other	4,55,546.55	13,61,507.00
23080	Other operating & maintenance expenses	13,880.00	14,23,041.00
	<b>Total Operations &amp; Maintenance Expenses</b>	<b>2,99,90,076.83</b>	<b>1,60,20,119.00</b>



**Schedule RP - 13: Interest & Finance Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	649.00	649.00
24070	Bank Charges	-	-
24080	Other Finance Expenses	649.00	649.00
	<b>Sub-Total</b>	-	-
	Less: - Bank Charges	649.00	649.00
	<b>Total Interest &amp; Finance Charges</b>		

**Schedule RP - 14: Programme Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
		1,83,720.00	-
25010	Election Expenses	23,30,863.00	38,69,560.00
25020	Own Programs	-	-
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	25,14,583.00	38,69,560.00
	<b>Total Programme Expenses</b>		

**Schedule RP - 15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
		1,65,000.00	-
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	21,05,363.00	-
26030	Subsidies [specify details]	22,70,363.00	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		

**Schedule RP - 16: Store Purchased**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	12,88,274.00	2,17,43,008.00
	<b>Total Stores Purchased</b>	<b>12,88,274.00</b>	<b>2,17,43,008.00</b>





**Schedule RP - 17: Miscellaneous expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
		-	-
2716001	Penalty And Fine	-	-
27180	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous Expenses</b>	-	-

**Schedule RP - 18: Loan Repaid**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government		
3305000	Loan from Bank & Other Financial Institutions		
	<b>Total Loan Repaid</b>	-	-

**Schedule RP - 19: Deposits Received**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	6,12,434.00	
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	<b>Total</b>	<b>6,12,434.00</b>	-
	Less - Deposit Rec. EMD & SD	-	-
	<b>Net Deposits Received</b>	<b>6,12,434.00</b>	-

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
320100	Grant from Central Government	2,10,43,579.00	94,13,000.00
320200	Grant from State Government	22,95,38,813.00	68,74,000.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant		9,18,46,228.00
	<b>Total</b>	<b>25,05,82,392.00</b>	<b>10,81,33,228.00</b>
	Less - Grants	-	-
	<b>Net Grant &amp; Contribution for Specific Purpose Received</b>	<b>25,05,82,392.00</b>	<b>10,81,33,228.00</b>



**Schedule RP - 21: Earmarked Funds Paid**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust or Agency Fund	-	-
	<b>Total Earmarked Fund Paid</b>	-	-
	Less: Samajik Suraksha Pension	-	-
	<b>Net Earmarked Fund Paid</b>	-	-

**Schedule RP - 22: Deposit Works (Net)**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	<b>Total Deposit Work</b>	-	-
	Less: Payment	-	-
	<b>Net Deposit Work</b>	-	-

**Schedule RP - 23: Realisation from Sundry Debtors**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes	-	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	<b>Total Realisation from Debtors</b>	-	-

**Schedule RP - 24: Payment to Sundry Creditors**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	-	-
3503000	Govt. Dues Payable	62,92,889.00	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	<b>Total Payment to Creditors</b>	62,92,889.00	-





**Schedule RP - 25: Reserve Funds Paid**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	General Fund	-	-
	<b>Total Reserve Funds Paid</b>	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4101000	Land	-	1,00,93,760.00
4102000	Building including Class-II Civil Structures	3,89,69,595.46	68,92,141.00
4103000	Roads & Bridges	4,32,89,544.87	3,07,81,980.04
4103100	Sewerage & Drainage	4,20,29,469.05	2,44,730.00
4103200	Water Ways	45,85,229.41	29,94,997.00
4103300	Public Lighting	85,39,477.40	1,18,12,117.00
4103400	Bridge	-	-
4104000	Plant & Machinery	9,58,565.00	45,82,777.00
4105000	Vehicle	20,00,000.00	73,56,254.00
4106000	Office & Other Equipments	15,64,104.90	-
4107000	Furniture & Fixtures	6,10,051.00	1,88,989.00
4108000	Other fixed assest	2,97,43,029.03	1,25,68,256.00
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	<b>Total Acquisition/Purchase of Fixed Assets</b>	<b>17,22,89,066.12</b>	<b>8,75,16,001.04</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	<b>Total Grant &amp; Contribution for Specific Purpose (Payments)</b>	-	-



**Schedule RP - 29: Loans & Advances**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Contractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Receivable	-	-
	<b>Sub-Total</b>	-	-
	Less:- Advances to Employee	-	-
	<b>Net Loans &amp; Advances</b>	-	-

**Schedule RP - 30 Loan Received**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	<b>Total Loan Repaid</b>	-	-



# Bandri Municipal Council

## Statement of Cash Flow

As on 31 March 2023

Particulars	Current Year 2022-23 (Rs)	
<b>[A] Cash Flow from Operating Activities</b>		
Revenue Receipts	3,83,12,765.00	
Recovery from Debtors	19,55,802.04	
Advances Received		
Deposits Received		4,02,68,567.04
Revenue Expenses	7,36,41,544.60	
Advances Paid		
Payment to Creditors		
Advance collection of revenue		
Payment for Employees Liability		
Payment Against Statutory Recoveries	62,92,889.00	
Deposits Repaid		
Previous Year Expenses Booked in Current Year		7,99,34,433.60
<b>Net Cash Generated from/used in Operating Activities [A]</b>		<b>(3,96,65,866.56)</b>
<b>[B] Cash Flow from Investing Activities</b>		
Proceeds from Disposal of Assets		
Proceeds from Disposal of Investments	3,00,00,000.00	
Investment Income Received	1,74,889.00	
Interest Income Received		3,01,74,889.00
Purchase of Fixed Assets	17,22,89,066.12	
Increase/(Decrease) in Special Funds/Grants	(25,05,82,392.00)	
Increase/(Decrease) in Earmarked Funds		
Purchase of Investments	4,00,00,000.00	<b>(3,82,93,325.88)</b>
<b>Net Cash Generated from/used in Investing Activities [B]</b>		<b>6,84,68,214.88</b>
<b>[C] Cash Flow from Financing Activities</b>		
Loan from Banks/Others Received		
Loan Repayment		
Interest & Finance Expenses	649.00	649.00
<b>Net Cash Generated from/used in Financing Activities [C]</b>		<b>(649.00)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>2,88,01,699.32</b>
<b>Cash &amp; Cash Equivalent at the beginning of Period</b>		<b>6,13,15,113.68</b>
<b>Cash &amp; Cash Equivalent at the End of Period</b>		
<b>Cash &amp; Cash Equivalent at the end of year comprises of the following Account Balances :-</b>		<b>9,01,16,813.00</b>
Cash Balances		
Bank Balances	9,01,16,813.00	
<b>Total of the Breakup of Cash &amp; Cash Equivalent</b>		<b>9,01,16,813.00</b>
<b>Difference</b>		

For Accountant

For Chief Municipal Officer

For Mehta & Jain

Chartered Accountants

  
Signature  
नगर परिषद बांदरी  
जिला सागर (म.प्र.)

Signature

मुख्य नगर पालिका अधिकारी  
नगर परिषद बांदरी

  
M. No. 427725

# NAGAR PARISHAD BANDRI

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2023

Axis Bank (4303)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Balance as per the cashbook as on 31/03/2023		10,00,000.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statement as on 31/03/2023		10,00,000.00

State Bank Of India (9015)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		8,19,625.00
	Add :-		-
	Less :-		-
	Closing balance as per the bank statement as on 31/03/2023		8,19,625.00

State Bank Of India (7533)

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		7,92,97,188.65
	Add :-		-
	Less :-		-
	Closing balance as per the bank statement as on 31/03/2023		7,92,97,188.65

