

NAGAR PALIKA BETUL

AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23



AUDITORS:
ADC AND COMPANY, CHARTERED ACCOUNTANTS



TABLE OF CONTENT

<u>S.NO.</u>	<u>PARTICULAR</u>	<u>PAGE NO.</u>
1.	Independent Auditor's Report	2-4
2.	Annexure 1	5-8
3.	Annexure 2	9-21
4.	Reporting on Audit Para's	22-23
5.	Annexure C	24-24
6.	Receipt and Payment Statement	25-66



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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA BETUL

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA BETUL ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of 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 have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical



requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2023.

Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.





- b) Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
- c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

Our opinion is not modified in respect of these matters.

7. We further report that

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.





Reporting on Audit Paras for Financial Year 2022-23

Name of ULB: NAGAR PALIKA BETUL

Name of Auditor: ADC & Company, Chartered Accountants

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	The guidelines, directives & rules of the specific schemes/project should be well documented. Financial propriety should be checked before utilising funds of the ULB.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts provided at point no. 3 of annexure 2, as prescribed under MP MAM Should be maintained.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2	NA.



			of audit report attached	
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grants should be recorded under the appropriate head as per nature, purpose & utilisation as and when received by the ULB.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	NA
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue		$\frac{30,22,50,016.60}{23,78,14,147.90} = 127.095\%$	





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	receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.		$\frac{5,25,82,497.00}{43,39,06,846.60} = 12.118\%$	
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB for the accounts in operation till year end and contains transactions.	Bank statement should be kept for all the accounts are in operation.


Date: 20/09/2023

UDIN: 23428346BGYJJN9217

For ADC & Company
Chartered Accountants




CA Rakshit Deshmukh
(Partner)
MRN – 428346


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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the NAGAR PALIKA BETUL ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PALIKA BETUL("the ULB") as of March 31, 2023 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted



- c. accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- d. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2023:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2023 based on the criteria established by the ULB.



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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2021 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 20/09/2023



For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
Partner
MRN – 428346

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- 5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. Due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.





- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly & monthly targets set for the FY 2022-23 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have verified the interest income from FDR's and noticed that interest income is recognised in books of accounts on maturity or renewal basis i.e. interest till the date when FD is due to be matured & renewed.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.

All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification.



- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO.

No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB.



Capitalisation of assets were done on the basis of final payments made to contractors & summarised details of the same were provided to us. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same. Only the balances from the previous year was brought forward in relation to electricity & telephone deposit.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has maintained the required books of accounts as prescribed under MP MAM either in hard copy registers or in soft copy formats.

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.

As the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any



- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's
Bank Reconciliation is provided to us by the ULB and same has been made part of the financial statements.
- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register and UADD records is produced below at the point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does maintain separate cash books for different schemes and projects and same has been compiled into the financial statements.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	CURRENT VALUE	ROI	MATURITY DATE
1	SBI	3499	87,91,535.00	6.75%	02/01/2024
2	SBI	27619	57,57,917.00	6.75%	02/01/2024
3	SBI	76164	2,98,63,881.00	4.50%	13/06/2025



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- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

Physical copy as maintained by the ULB were furnished for verification. The FDR's are kept on auto renewal mode with the banks. The interest due on maturity or on renewal during the year were duly account for into the financial statements.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on maturity or renewal basis, as on the maturity the realised amount is recorded in the cash book.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

- 2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.



- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- 7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per accounting records are as follows:

Grants	Opening Balance	Utilized	Received	Closing Balance
Centre Government	10,72,41,605.68	25,35,19,179.68	19,72,74,402.00	5,09,96,828.00
15th Finance Grant	6,96,04,424.00	15,88,84,841.00	11,12,96,069.00	2,20,15,652.00
Solid Waste Management	-	4,72,824.00	54,84,000.00	50,11,176.00
Swach bhara Abhiyan	39,95,900.00	43,45,900.00	8,50,000.00	5,00,000.00
Grant PMAY	6,79,980.43	6,32,09,980.43	6,29,00,000.00	3,70,000.00
Urban Livelihood Mission	98,61,301.25	2,66,05,634.25	1,67,44,333.00	-
Amrat Yojna	2,31,00,000.00	-	-	2,31,00,000.00
State Government Grant	6,62,99,325.00	11,75,02,300.00	18,25,07,625.00	13,13,04,650.00
State Finance Commission	-	1,65,87,994.00	2,52,80,000.00	86,92,006.00
Mulbhat Grant MP	-	1,81,92,975.00	2,34,29,000.00	52,36,025.00
Aapda Prabandhan Grant	-	-	36,33,000.00	36,33,000.00



Sadak Marammat Grant	-	-	1,85,00,000.00	1,85,00,000.00
Ladli Behna Yojna	-	-	1,65,000.00	1,65,000.00
Sanjeevni Clinic Grant	-	50,00,000.00	50,00,000.00	-
Fund for ULBs	2,09,98,000.00	1,94,32,000.00	-	15,66,000.00
Grant Others	3,38,88,876.00	4,74,62,413.00	5,20,31,069.00	3,84,57,532.00
Grant Sambal Yojna	-	1,55,000.00	1,55,000.00	-
Grant Road Development	1,14,12,449.00	92,64,192.00	1,64,26,000.00	1,85,74,257.00
BRGF Grant Done	-	-	79,84,556.00	79,84,556.00
Fire Station Construction	-	-	13,92,000.00	13,92,000.00
Bus Stand Construction	-	-	90,00,000.00	90,00,000.00
From Thana Chock	-	-	75,00,000.00	75,00,000.00
Extra Room Construction	-	14,07,726.00	52,92,000.00	38,84,274.00
Tapti Returning Wall	-	-	15,40,000.00	15,40,000.00
SDRF Nala Nirman	-	-	51,80,000.00	51,80,000.00
Other Gov. Agency	1,10,97,353.00	9,97,206.00	89,55,322.00	1,90,55,469.00
Vivah Yojna 2023	-	5,61,000.00	9,18,000.00	3,57,000.00
Collectoret Fund Received	-	4,36,206.00	21,82,190.00	17,45,984.00
DMF Fund	-	-	35,00,000.00	35,00,000.00
MLA/MP Fund	1,10,97,353.00	-	-	1,10,97,353.00
Anganwadi Maintenance Work	-	-	23,55,132.00	23,55,132.00
- Others	-	79,76,964.00	2,35,21,857.00	1,55,44,893.00
For Lighting Work	-	79,76,964.00	2,35,21,857.00	1,55,44,893.00
Grand Total	18,46,38,283.68	37,99,95,649.68	41,22,59,206.00	21,69,01,840.00

- 2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and from Bank. The loan HUDCO is utilised for infrastructure related assets & loan from bank would be utilised for peyjal related capital expenditure. However, there was no document or information provided to



verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan from HUDCO were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	2,28,521.00	3,27,500.00	5,56,021.00
2	2,20,276.00	3,27,500.00	5,47,776.00
3	2,06,204.00	3,27,500.00	5,33,704.00
4	1,96,201.00	3,27,500.00	5,23,701.00
	8,51,202.00	13,10,000.00	21,61,202.00

The loan from bank for peyjal scheme is taken in current year & there was no repayment during the year by the ULB.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, we have noticed certain correction entries in the books relating to other grants. It was explained by the ULB that in previous year the amounts were not recorded under the correct heads but taken under other grant head & hence during the year the necessary changes were made as follows:

Amount transferred to Other grant Rs 4,54,48,458/-, which was wrongly classified under 15th finance in PY's.

CT PT grant: Amount transferred from other grant head that was wrongly classified in other grant in PY's.

Correction made in other grant amount which is classified under appropriate heads according to purpose of such grant.

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Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Palika as of 31 March 2023 a sum of Rs 296.75 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2022	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Total Recovery	Un-Recovered due of Current Year
1	Sampatti Kar	101.52	101.52	0.00	218.57	82.35	183.87	136.22
2	Samekit Kar	34.98	19.68	15.30	32.17	6.80	26.48	25.37
3	Nagar Vikas Upkar	22.19	22.19	0.00	48.55	20.72	42.91	27.83
4	Siksha Upkar	21.83	21.83	0.00	44.29	15.83	37.66	28.46
5	Shop Rent	13.42	11.17	2.25	39.45	12.98	24.16	26.46
6	Water charges	91.13	57.44	33.70	130.05	77.64	135.08	52.41
	Total	285.07	233.83	51.24	513.08	216.33	450.16	296.75
Total Un-Recovered amount								

Note: Due & recovery amount were taken from wasooli patrak of the ULB. The recovery shown in wasooli patrak for PY is more than the due amount due to recovery of aadhibhar & swachhta prabhar in addition to due amount.

Date: 20/09/2023

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For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
Partner
MRN - 428346

Name of ULB
Name of Auditor

Nagar Palika Betul
ADC & Company

Annexure C
Amt in lakhs

Name of Auditor		Name of Company		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of Ward		Name of 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Note: Due & recovery amount were taken from wasooli patrak of the ULB. The recovery shown in wasooli patrak for PY is more than the due amount due to recovery of aadhibhar & swacchta prabhar in addition to due amount.

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**Revised abstract sheet for reporting on audit paras
2022-23**

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Narmadapuram	Betul	Betul	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
3,43,88,713.00	27,16,820.00	4,04,89,749.50	1,35,34,435.00	13,27,69,456.00	22,63,63,402.54	1,39,14,973.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	5,60,87,000.00	2,52,80,000.00	16,33,40,266.00	70,88,84,815.04

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
15,24,99,295.39	76,17,398.00	11,88,12,859.00	8,57,605.21	10,15,37,192.00	13,10,000.00	5,25,82,497.00	43,52,16,846.60

Property tax includes education cess, city development cess & samekit kar amount.

Auditor
FRN:
MRN:

ADC & Company
024465C
428346



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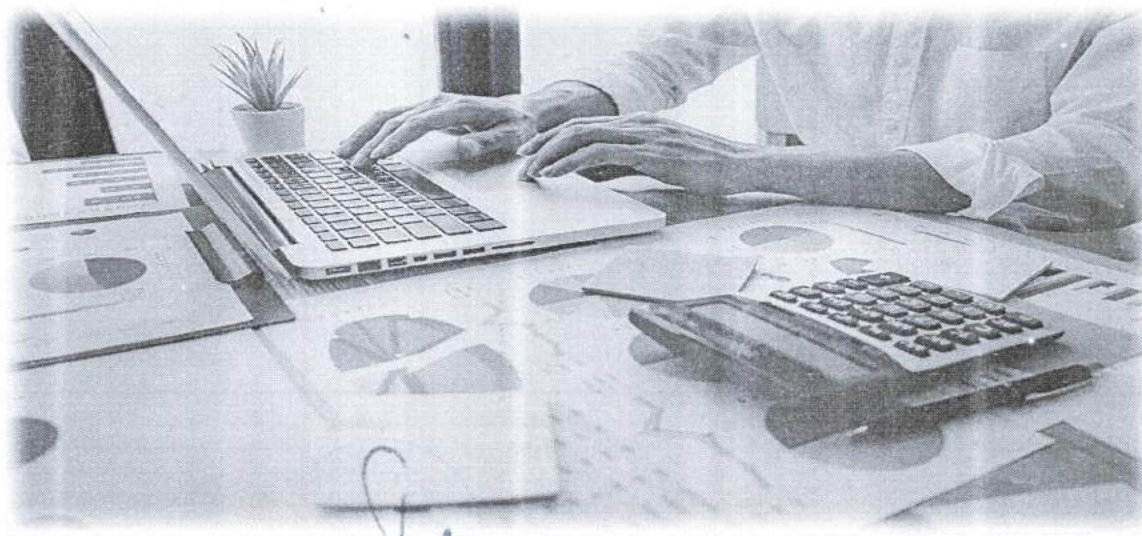
FINANCIAL STATEMENTS

URBAN LOCAL BODY

MADHYA PRADESH

FOR THE FINANCIAL YEAR 2022-23

NAGAR PALIKA PARISHAD BETUL



FINANCIAL STATEMENTS:

BALANCE SHEET

INCOME & EXPENDITURE STATEMENT

BANK RECONCILIATION STATEMENT

RECEIPT & PAYMENT STATEMENT

CASH FLOW STATEMENT

NOTES TO ACCOUNTS

NAGAR PALIKA PARISHAD BETUL
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	3,71,05,533.00	4,58,97,413.00
	Assigned Revenues And Compensation	IE - 2	13,27,69,456.00	14,42,42,079.00
	Rental Income From Municipal Properties	IE - 3	1,35,34,435.00	84,55,159.00
	Fees And User Charges	IE - 4	4,04,89,749.50	3,37,82,442.30
	Sales And Hire Charges	IE - 5	14,51,980.00	12,65,100.00
	Revenue Grants, Contribution And Subsidies	IE - 6	22,63,63,402.54	18,25,17,169.32
	Income From Investments	IE - 7	10,90,774.00	98,76,056.00
	Interest Earned	IE - 8	1,12,55,438.90	1,48,913.37
	Other Income	IE - 9	1,16,781.50	-
	TOTAL - INCOME		46,41,77,550.44	42,61,84,331.99
B	EXPENDITURE			
	Establishment Expenses	IE - 10	15,24,99,295.39	12,58,00,172.00
	Administrative Expenses	IE - 11	76,17,398.00	4,63,85,067.00
	Operations And Maintenance	IE - 12	11,88,12,859.00	8,32,01,616.00
	Interest And Finance Charges	IE - 13	8,57,605.21	10,17,203.90
	Programme Expenses	IE - 14	40,10,671.00	2,87,210.00
	Revenue Grants, Contribution And Subsidies	IE - 15	7,90,74,333.00	6,59,95,839.62
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	1,84,52,188.00	1,36,310.00
	Depreciation	B - 11	6,08,15,209.86	4,52,78,310.75
	TOTAL - EXPENDITURE		44,21,39,559.46	36,81,01,722.27
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		2,20,37,990.98	5,80,82,602.72
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		2,20,37,990.98	5,80,82,602.72
	Less: Transfer to Reserve Funds		-	-
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		2,20,37,990.98	5,80,82,602.72

For Nagar Palika Betul
Chief Municipal Officer



Accounts Officer

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नगर पालिका परिषद
बैतुल

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नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
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
1100100	Property Tax	2,50,73,825.00	2,30,41,608.00
1100101	Property Tax	2,50,73,825.00	
1100135	Samekit kar		
1100200	Water Tax (Incl. Fees & Charge)	-	1,28,76,179.00
1100200	Water Tax (Incl. Fees & Charge)	-	
1100300	Sewerage Tax		-
1100400	Conservancy Tax	27,16,820.00	27,16,820.00
1100500	Lighting Tax		
1100600	Education Tax	44,28,900.00	43,76,726.00
1100601	Education Cess	44,28,900.00	
1100700	Vehicle Tax	-	
1100800	Tax On Animals		
1101000	Professional Tax		
1101100	Advertisement Tax	-	7,95,512.00
1101101	Land Hoardings	-	
1101109	On Others	-	
1101300	Export Tax		-
1105100	Octroi & Toll		
1108000	Other Taxes (City Development Tax)	48,85,988.00	48,07,388.00
1109000	Tax Recovery	-	0.00
1109011	Other Taxes	-	
	Total Refund and remission of tax revenues.	3,71,05,533.00	4,58,97,413.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year	Previous Year
1201000	Duties & Taxes Collected by Others	1,00,26,720.00	1,12,25,743.00
1201011	Stamp Duty on Transfer of Properties	1,00,26,720.00	
1202000	Compensation in lieu of Taxes & Duties	11,95,03,736.00	13,30,16,336.00
1202001	Compensation in lieu of Octroi	11,95,03,736.00	
1202021	Compensation in lieu of Pilgrim tax	-	
1202021	Compensation in lieu of Passenger Tax	-	
1203000	Compensation in lieu of Concessions		
1203001	Samekit Anudan	32,39,000.00	32,39,000.00
	Total assigned revenues & Compensation	13,27,69,456.00	14,42,42,079.00

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नगर पालिका परिषद, बैतुल

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

Amount In INR

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year	Previous Year
1301000	Rent From Civic Amenities	1,35,34,435.00	82,76,585.00
1301001	Rent From Markets 16,22,670.00		
1301002	Shop Rent 39,44,550.00		
1301007	Shop Premium 73,65,847.00		
1301011	Mutation fee 6,01,368.00		
1301016	Canteen rent -		
1303000	Rent Guest Houses		-
1303001	Guest Houses -		
1304000	Rent from Lease of Lands	-	83,024.00
1304001	Consolidated Rent from Lease of Lands -		
1308000	Other Rents	-	95,550.00
1308002	Other -		
1309000	Remission & Refund-Rent		0.00
1309004	Remission & Refund-Rent-Lease Of Land -		
	Sub-Total	1,35,34,435.00	84,55,159.00
1309000	Less : Rent Remissions and Refund -	0.00	0.00
	Sub-Total	1,35,34,435.00	84,55,159.00
	Total Rental Income From Municipal Properties	1,35,34,435.00	84,55,159.00



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल



NAGAR PALIKA PARISHAD BETUL
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
1401000	Empanelment & Registration Charges	14,75,850.00	7,28,150.00
1401100	Licensing Fees	26,900.00	60,80,968.00
1401123	Licensing fees-Flour Mill	-	
1401106	Licensing fees-Casual Vendors	-	
1401126	Licensing fees-Others	26,900.00	
1401200	Fees for Grant Of Permit	95,90,408.00	1,00,000.00
1401201	Fees from sanction of Building plans	95,90,408.00	
1401203	Anugyan Shulk	-	
1401300	Fees for Certificate or Extract	29,900.00	15,23,461.30
1401301	Fees from copies of plan	-	
1401311	Marriage registration	-	
1401312	Fees others	29,900.00	
1401400	Development Charges	63,14,714.00	58,68,609.00
1401401	Development Charges	63,14,714.00	
1401500	Regularisation Fees	28,58,134.00	
1401502	Regularization Fees-Agreement	-	
1401503	Regularization Fees-Building construction	-	
1401505	Regularization Fees-Others	28,58,134.00	
1402000	Consolidated Penalties And fees	15,78,753.00	
1402001	Water Tax	5,91,964.00	
1402003	Rent	9,86,789.00	
1402004	Other	-	
1404000	Others Fees	37,84,561.50	63,61,433.00
1404001	Advertisement Fee	10,54,134.00	
1404008	Connection charges-Drain	-	
1404012	Road cutting charges	-	
1404013	Fee application	-	
1404014	Fee Misc.	24,07,715.50	
1404017	Connection charges-water supply	-	
1404019	Disconnection charges-Meter	-	
1404022	Fee RTI	1,722.00	
1404025	Other Fee	3,20,990.00	

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

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

Amount in INR

1405000	User Charges		1,40,73,155.00	27,78,716.00
1405004	User Charges-Funeral Van (Hearse)			
1405008	User Charges-Water Supply	1,30,05,390.00		
1405010	User Charges-SWM	10,67,765.00		
1405020	User Charges-Sewarage System			
1405023	Cleanliness charges			
1405024	User Charges-Crematorium/Burial			
1406000	Entry Fees		5,07,050.00	95,120.00
1406002	Entry Fees	5,07,050.00		
1407000	Consolidated Service Admin Charges		2,50,324.00	
1407004	Service Charges	2,50,324.00		
1408000	Consolidated Others Charges		-	1,02,45,985.00
	Sub-Total		4,04,89,749.50	3,37,82,442.30
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		4,04,89,749.50	3,37,82,442.30



सहायक लजाअधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

(Signature)

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

Amount in INR

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year	Previous Year
1501000	Sale of Products		0.00
1501001	Sale of garbage, compost & other	-	
1501100	Sale of Forms & Publications	13,74,100.00	8,19,000.00
1501101	Sale of tenders papers		13,74,100.00
1501102	Sale of ration card & other forms		
1501200	Sale of stores & scrap	77,880.00	4,46,100.00
1501201	Obsolete Stores		77,880.00
1503000	Sale of others		-
1504000	Hire Charges for Vehicles	-	0.00
1504100	Hire Charges for Equipments		-
	Total Income from sale & hire charges	14,51,980.00	12,65,100.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
1601000	Revenue Grants		18,25,17,169.32
1601011	Central Government		13,58,76,724.68
1601001	State Government		2,96,71,468.00
1601091	Revenue Grant- Dep.		6,08,15,209.86
1602000	Re- imbursement of expenses	22,63,63,402.54	-
1602001	State Government	-	
1603000	Contribution towards Scheme		
1603001	State Government	-	
	Total Revenue Grants , Contributions & Subsidies	22,63,63,402.54	18,25,17,169.32

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year	Previous Year
1701000	Interest on Investments & Accured Interest	10,90,774.00	98,76,056.00
1701001	Fixed Deposit		10,90,774.00
1702000	Dividend		-
1703000	Income from projects taken up on commercial basis		-
1704000	Profit in sale of Investments		-
1708000	Others		-
1708001	Gain from Exchange Fluctuations	-	
	Total Income from Investments-General Fund	10,90,774.00	98,76,056.00

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल



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

Amount In INR

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year	Previous Year
1711000	Interest from Bank Account	1,12,55,438.90	1,48,913.37
1711001	Consolidated Interest from Bank Accounts 1,12,55,438.90		
1712000	Interest on Loans and advances to employees		
1713000	Interest on Loans to others		-
1718000	Other Interest		0.00
1718001	Interest from other Receivables -		
	Total Interest Earned	1,12,55,438.90	1,48,913.37

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year	Previous Year
1801000	Consolidated Deposits Forfeited		-
1801100	Consolidated Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Profit On Disposal of Fixed Assest	-	-
1804000	Recovery from Employees		-
1805000	Unclaimed Refund / Liabilities	-	-
1805001	Lapsed /stale cheque		
1806000	Excess Provisions Written Back	-	-
1806021	Advertisement Tax		
1808000	Miscellaneous Income		
1808001	Penalty On Contractors -		
1808090	Miscellaneous Income -		
1850000	Unclaimed Refund payable/liabilities written back	1,16,781.50	-
1853000	Maaf Rasav ki Vasuli -		
1854000	Other Income 1,16,781.50		
	Total Other Income	1,16,781.50	-

सहायक नगरपालिका अधिकारी
नगर पालिका परिषद
बैतुल

नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल



NAGAR PALIKA PARISHAD BETUL
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
2101000	Consolidated Salaries Wages Bouns	14,00,04,284.39	10,27,10,343.00
2101011	Salaries & Allowances 14,00,04,284.39		
2101021	Wages		
2102000	Benefits and Allowances	42,21,976.00	1,67,89,516.00
2102002	Remuneration & Fee-Councillor 1,11,952.00		
2102004	Arrears 41,10,024.00		
2103000	Pension	56,69,320.00	63,00,313.00
2103003	EPF 56,69,320.00		
2104000	Other Terminal & Retirement Benefits	26,03,715.00	
2104001	Death Cum Retirement Benefit 6,25,000.00		
2104011	Leave Encashment 19,78,715.00		
2104051	Employers Contribution to Provident Fund		
Total Establishment Expenses		15,24,99,295.39	12,58,00,172.00



सहायक लेखा अधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

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

Amount In INR

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year	Previous Year
2201100	Office Maintenance	14,063.00	3,99,43,054.00
2201001	Rent expenses-Office building		
2201105	Office Maintenance-Other 14,063.00		
2201200	Communication Expenses	1,16,356.00	39,944.00
2201201	Telephone Expenses 4,102.00		
2201211	Web, Internet 1,12,254.00		
2201221	Postage Expenses		
2202000	Books & Periodicals	-	
2202001	Printing Expenses		
2202002	Newspapers		
2202100	Printing & Stationary	16,08,047.00	8,57,696.00
2202101	Printing Expenses 9,46,931.00		
2202102	Stationery 2,75,718.00		
2202103	Computer stationary & Consumables 3,85,398.00		
2203000	Travelling & Conveyance	5,12,728.00	
2203005	Travelling & Conveyance 5,12,728.00		
2204000	Insurance	3,05,474.00	6,62,022.00
2204001	Insurance 3,05,474.00		
2205000	Audit Fees	76,700.00	5,00,000.00
2205001	Local Fund Examiner		
2205003	Statutory Audit 76,700.00		
2205100	Legal Expenses	1,13,000.00	35,000.00
2205101	Legal Fee 1,13,000.00		
2205200	Professional and other Fees	4,34,941.00	2,95,700.00
2205221	Consultancy fees, charges 4,34,941.00		
2206000	Advertisement and Publicity	16,65,058.00	13,30,266.00
2206001	Advertisement expenses 16,65,058.00		
2206100	Membership & subscriptions		
2208000	Other Administrative Expenses	27,71,031.00	27,21,385.00
2208014	Other Administrative Expenses 18,38,217.00		
2208051	Miscellaneous expenses 9,32,814.00		
Total Administrative Expenses		76,17,398.00	4,63,85,067.00

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

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

Amount in INR

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year	Previous Year
2301000	Power & Fuel	4,17,82,230.00	48,55,309.00
2301002	Electricity Expenses 4,17,82,230.00		
2302000	Bulk Purchases	4,48,921.00	47,47,889.00
2302001	Bulk Purchases		
2302070	Bulk Purchase-Others 4,48,921.00		
2303000	Consumption of Stores		
2304000	Hire Charges	20,93,922.00	30,71,175.00
23040	Hiring Charges 20,93,922.00		
2305000	Repairs & Maintenance - Infrastructure Assets	50,45,947.00	1,88,19,911.00
2305001	R & M-Concrete Road 2,89,176.00		
2305003	R & M-Other road 47,56,771.00		
2305008	R & M-Footpath-Footpath concrete		
2305017	R & M-Sewerage Treatment plant		
2305018	R & M-Building Sewerage & drainage		
2305019	R & M- Sewerage & Drainage - Sewerage & Drainage system		
2305020	R & M-Waterways buildings		
2305025	R & M-Other waterways		
2305027	R & M-Water Dist pipeline		
2305028	R & M-Water-Hand pump		
2305034	R & M-Public Light others		
2305041	R & M-Plant & machinery		
2305053	R & M-Fogging machine		
2305100	Repairs & Maintenance - Civic Amenities	37,11,266.00	1,11,11,114.00
2305101	Parks, Nurseries & Gardens 37,11,266.00		
2305121	Public Toilets		
2305200	Repairs & Maintenance - Building	9,52,110.00	45,77,731.00

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

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

Amount In INR

2305300	Repairs & Maintenance - Vehicles		13,26,968.00	19,700.00
2305390	R & M Vehicle	13,26,968.00		
2305400	R & M-Furniture		-	
2305403	R & M Almirah			
2305500	Repairs & Maintenance - Office Equipments		-	
2305600	Repairs & Maintenance - Electrical Appliances	4,51,781.00	4,51,781.00	
2305700	Repairs & Maintenance - Plant & Machinery		-	
2305900	Repairs & Maintenance - Others	12,65,171.00	12,65,171.00	22,53,489.00
2308000	Other Operating & Maintenance Expenses		6,17,34,543.00	3,37,45,298.00
2308000	Other Repair & Maintenance	6,17,34,543.00		
Total Operations & Maintenance			11,88,12,859.00	8,32,01,616.00



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

(Signature)

NAGAR PALIKA PARISHAD BETUL
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
2401000	Interest on Loans From Central Govt.	-	-
2402000	Interest on Loans From State Govt.		-
2403000	Interest on Loans From Govt.Bodies & Associations		-
2404000	Interest on Loans From International Agencies		-
2405000	Interest on Loans From Banks & other Financial Institutions	8,51,202.00	10,11,071.00
2405001	Interest-Loans from Banks & Other Financial Inst.	8,51,202.00	
2405001	Interest on Employee Retirement Benefits		-
2406000	Other Interest		-
2407000	Bank Charges	6,403.21	6,132.90
2407001	Bank Charges	6,403.21	
2408000	Other Finance Charges		
	Total Interest & Finance Charges	8,57,605.21	10,17,203.90



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

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

Amount In INR

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year	Previous Year
2501000	Election Expenses		
2501002	Election Expenses		
2502000	Own Programs	38,06,226.00	2,87,210.00
2502001	Consolidated Own Programs	38,06,226.00	
2503000	Share in Programs of others	2,04,445.00	-
	Total Programme Expenses	40,10,671.00	2,87,210.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
2601000	Grants [specify details]	7,90,74,333.00	6,59,95,839.62
2601001	Revenue grants given	7,90,74,333.00	
2602000	Contributions [specify details]		
2603000	Subsidies [specify details]		-
	Total Revenue Grants, Contributions & Subsidies	7,90,74,333.00	6,59,95,839.62

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year	Previous Year
2701000	Provisions for doubtful receivables		-
2702000	Provision for other assets		-
2703000	Revenues written off		-
2704000	Assets Written off		-
2705000	Miscellaneous Expenses Written Off		-
	Total Provisions & Write off		-

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

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

Amount In INR

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year	Previous Year
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	1,36,310.00
2901000	Transfer to General Activity Fund	1,84,52,188.00	-
	Total Miscellaneous Expenses	1,84,52,188.00	1,36,310.00

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year	Previous Year
2804000	Prior Period-Other Income		-
2804001	Prior Period-Intrereest Investment	-	
2804002	Prior Period-Intrereest Bank Account	-	
	Sub Total Income (a)		-
2808000	Prior Period-Other Expense		
2808011	Prior Period- Rent, Rates and Taxes	-	-
2808039	Prior Period-Other O&M Expense	-	
2808048	Prior Period-Bank Charges	-	
	Sud Total Expense (b)		-
	Total Prior Period Items (a-b)		-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

BALANCE SHEET
NAGAR PALIKA PARISHAD BETUL
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	15,17,52,873.34	12,38,92,781.91
	Earmarked Funds	B-2	8,10,00,531.83	6,25,48,343.83
	Reserves	B-3	1,17,56,36,479.26	1,19,04,16,172.12
	Total Reserves and Surplus		1,40,83,89,884.43	1,37,68,57,297.86
A-2	Grants, Contributions for Specific Purpose	B-4	21,69,01,840.00	18,46,38,283.68
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	6,33,87,475.00	2,76,97,475.00
	Total Loans		6,33,87,475.00	2,76,97,475.00
	TOTAL SOURCES OF FUNDS (A1-A3)		1,68,86,79,199.43	1,58,91,93,056.54
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		59,95,99,726.43	58,77,78,489.43
	Less : Accumulated Depreciation		36,40,49,221.63	30,32,34,011.77
	Net Block		23,55,50,504.80	28,45,44,477.66
	Capital Work in Progress		1,00,63,22,241.38	96,55,60,981.38
	Total Fixed Assets		1,24,18,72,746.18	1,25,01,05,459.04
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	4,51,54,386.00	4,40,63,612.00
	Add :-Accured Interest			
	Total Investment		4,51,54,386.00	4,40,63,612.00
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	3,28,56,993.00	2,98,87,320.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	48,21,98,834.19	37,27,79,643.50
	Loans , advances and deposits	B-18	10,00,668.00	9,45,668.00
	Total Current Assets		51,60,56,495.19	40,36,12,631.50
B4	Current Liabilities and Provisions			
	Deposits received	B-7	10,24,30,886.94	9,66,67,894.94
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	1,19,73,541.00	1,19,20,751.06
	Provisions	B-10	-	-
	Total Current Liabilities		11,44,04,427.94	10,85,88,646.00
B5	Net Current Assets (B3-B4)		40,16,52,067.25	29,50,23,985.50
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B3+B4+B5+C+D)		1,68,86,79,199.43	1,58,91,93,056.54

For Nagar Palika Betul
Chief Municipal Officer

Accounts Officer



सहायक लेखाधिकारी
नगर पालिका परिषद
बेतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बेतुल

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Amt. in lakhs

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		-	12,38,92,781.91	12,38,92,781.91
Addition during the year				-
. Surplus for the year		-	2,20,37,990.98	2,20,37,990.98
. Transfers			58,22,100.45	58,22,100.45
		-		-
Total (Rs.)	-	-	2,78,60,091.43	2,78,60,091.43
Deductions during the year		-	-	-
. Deficit for the year			-	-
. Transfers- Urban & Poor settlement		-	-	-
. Transfers- other			-	-
Total (Rs.)	-	-	-	-
Balance at the end of the Current year	-	-	15,17,52,873.34	15,17,52,873.34

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

Particulars	Sanchit Nidhi	Janbhagidari	Illegal Colony	Total
ACCOUNT CODE				
(a) Opening Balance	2,88,00,727.83	2,64,87,482.00	72,60,134.00	6,25,48,343.83
(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 (Trf from revenue)	1,84,52,188.00			1,84,52,188.00
Total (b)	4,72,52,915.83	2,64,87,482.00	72,60,134.00	8,10,00,531.83
(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)	4,72,52,915.83	2,64,87,482.00	72,60,134.00	8,10,00,531.83



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य लेखाधिकारी
नगर पालिका परिषद, बैतूल

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Amt. in lakhs

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
3121000	Capital Contribution	1,19,04,16,172.12	4,60,35,517.00	6,08,15,209.86	1,17,56,36,479.26
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	1,19,04,16,172.12	4,60,35,517.00	6,08,15,209.86	1,17,56,36,479.26

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	3201000	3202000	3208000	
(a) Opening Balance	10,72,41,605.68	6,62,99,325.00	1,10,97,353.00	18,46,38,283.68
(b) Additions to the Grants*				
* Grant received during the year	13,65,81,333.00	9,91,70,611.00	89,55,322.00	24,47,07,266.00
* Transfer from Municipal Fund	-	-	-	-
* Interest / Dividend earned on	-	-	-	-
* Profit on Disposal of Special Fund	-	-	-	-
* Appreciation in Value of Special	-	-	-	-
* Other addition (Specify nature)	54,84,000.00	8,33,37,014.00	2,35,21,857.00	11,23,42,871.00
Total (b)	14,20,65,333.00	18,25,07,625.00	3,24,77,179.00	35,70,50,137.00
Total (a+b)	24,93,06,938.68	24,88,06,950.00	4,35,74,532.00	54,16,88,420.68
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	1,61,24,928.00	2,14,97,419.00	84,13,170.00	4,60,35,517.00
* others	-	-	-	-
[II] Revenue Expenditure on	-	-	-	-
* Salary , Wages and allowances etc.	-	-	-	-
* Rent Other administrative charges	-	-	-	-
* others	13,58,76,724.68	2,91,10,468.00	5,61,000.00	16,55,48,192.68
[III] Other				
* Loss on Disposal of Special Fund	-	-	-	-
* Diminution in Value of Special Fund	-	-	-	-
* Transfer to Municipal Fund	4,63,08,458.00	6,68,94,413.00	-	11,32,02,871.00
Total (c)	19,83,10,110.68	11,75,02,300.00	89,74,170.00	32,47,86,580.68
Net Balance at the year end (a+b)-	5,09,96,828.00	13,13,04,650.00	2,46,00,362.00	21,39,01,840.00

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर-पालिका जायकारी
नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	15th Finance Commission	Kendriya Anudan Nulm	Pradhan Mantri Awas Yojna	Amrut Yojna	Public toilet CT PT	Swach Bharat Mission	TOTAL
(a) Opening Balance	6,96,04,424.00	98,61,301.25	6,79,980.43	2,31,00,000.00		39,95,900.00	10,72,41,605.68
(b) Additions to the Grants*							
* Grant received during the year	5,60,87,000.00	1,67,44,333.00	6,29,00,000.00	-	-	8,50,000.00	13,65,81,333.00
* Interest / Dividend earned on Grant Investments							-
* Profit on Disposal of Special Fund Investments							
* Appreciation in Value of Special Fund Investments							
* Other addition (Correction)					54,84,000.00		54,84,000.00
Total (b)	5,60,87,000.00	1,67,44,333.00	6,29,00,000.00	-	54,84,000.00	8,50,000.00	14,20,65,333.00
Total (a+b)	12,56,91,424.00	2,66,05,634.25	6,35,79,980.43	2,31,00,000.00	54,84,000.00	48,45,900.00	24,93,06,938.68
(c) Payments out of Funds							
[I] Capital Expenditure on							
* Fixed Assets	1,51,55,104.00	-	-	-	4,72,824.00	4,97,000.00	1,61,24,928.00
* others							
[ii] Revenue Expenditure on							
* Salary , Wages and allowances etc.	-	-	-	-	-	-	-
* Rent Other administrative charges							
* others	4,30,72,210.00	2,66,05,634.25	6,23,49,980.43			38,48,900.00	13,58,76,724.68
[III] Other							
* Loss on Disposal of Special Fund Investments							
* Diminution in Value of Special Fund Investments							
* Transfer to Municipal Fund, grant refund & correction	4,54,48,458.00	-	8,60,000.00		-	-	4,63,08,458.00
Total (c)	10,36,75,772.00	2,66,05,634.25	6,32,09,980.43	-	4,72,824.00	43,45,900.00	19,83,10,110.68
Net Balance at the year end (a+b)-(c)	2,20,15,652.00	-	3,70,000.00	2,31,00,000.00	50,11,176.00	5,00,000.00	5,09,96,828.00

Correction made in 15th finance grant: Amount trfd to Other grant Rs 4,54,48,458/-, which was wrongly classified under 15th finance in PY's.

Correction made in CT PT grant: Amount trfd from other grant head, that was wrongly classified in other grant in PY's

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



92

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance	Grant For Road Development	Grant -Comp Others	Grant - Mulboot	Apda Prabandhan	Kayakalp Grant	Ladli Behna Scheme	Sanjeevni clinic
(a) Opening Balance	-	1,14,12,449.00	3,38,88,876.00	-				
(b) Additions to the Grants*								
* Grant received during the year	2,52,80,000.00	1,64,26,000.00	65,82,611.00	2,34,29,000.00	36,33,000.00	1,85,00,000.00	1,65,000.00	50,00,000.00
* Transfer From Municipal Fund	-	-						
* Interest / Dividend earned on Grant Investments								
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)			4,54,48,458.00					
Total (b)	2,52,80,000.00	1,64,26,000.00	5,20,31,069.00	2,34,29,000.00	36,33,000.00	1,85,00,000.00	1,65,000.00	50,00,000.00
Total (a+b)	2,52,80,000.00	2,78,38,449.00	8,59,19,945.00	2,34,29,000.00	36,33,000.00	1,85,00,000.00	1,65,000.00	50,00,000.00
(c) Payments out of Funds								
[I] Capital Expenditure on								
* Fixed Assets	1,32,70,395.00	-	-	18,19,298.00				50,00,000.00
* others								
[II] Revenue Expenditure on	-	-	-	-				
* Salary , Wages and allowances etc.								
* Rent Other administrative charges								
* others	33,17,599.00	92,64,192.00	-	1,63,73,677.00				
[III] Other								
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund, grant refund & correction			4,74,62,413.00	-				
Total (c)	1,65,87,994.00	92,64,192.00	4,74,62,413.00	1,81,92,975.00	-	-	-	50,00,000.00
Net Balance at the year end (a+b)-(c)	86,92,006.00	1,85,74,257.00	3,84,57,532.00	52,36,025.00	36,33,000.00	1,85,00,000.00	1,65,000.00	-

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल



NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	Sambal Yojna	BRGF	Fire station	Bus Stand	Divider Road	MLB School Extra Room	Tapti Returning wall	Vishesh Nidhi	SDRF Nala Nirman	TOTAL
(a) Opening Balance								2,09,98,000.00	-	6,62,99,325.00
(b) Additions to the Grants*										-
* Grant received during the year	1,55,000.00	-	-	-	-	-	-	-	-	9,91,70,611.00
* Transfer From Municipal Fund										-
* Interest / Dividend earned on Grant Investments										-
* Profit on Disposal of Special Fund Investments										-
* Appreciation in Value of Special Fund Investments										-
* Other addition (Specify nature)		79,84,556.00	13,92,000.00	90,00,000.00	75,00,000.00	52,92,000.00	15,40,000.00		51,80,000.00	8,33,37,014.00
Total (b)	1,55,000.00	79,84,556.00	13,92,000.00	90,00,000.00	75,00,000.00	52,92,000.00	15,40,000.00	-	51,80,000.00	18,25,07,625.00
Total (a+b)	1,55,000.00	79,84,556.00	13,92,000.00	90,00,000.00	75,00,000.00	52,92,000.00	15,40,000.00	2,09,98,000.00	51,80,000.00	24,88,06,950.00
(c) Payments out of Funds										-
[I] Capital Expenditure on										-
* Fixed Assets						14,07,726.00		-	-	2,14,97,419.00
* others										-
[ii] Revenue Expenditure on										-
* Salary, Wages and allowances etc.										-
* Rent Other administrative charges										-
* others	1,55,000.00									2,91,10,468.00
[III] Other										-
* Loss on Disposal of Special Fund Investments										-
* Diminution in Value of Special Fund Investments										-
* Transfer to Municipal Fund, grant refund & correction								1,94,32,000.00	-	6,68,94,413.00
Total (c)	1,55,000.00	-	-	-	-	14,07,726.00	-	1,94,32,000.00	-	11,75,02,300.00
Net Balance at the year end (a+b)-(c)	-	79,84,556.00	13,92,000.00	90,00,000.00	75,00,000.00	38,84,274.00	15,40,000.00	15,66,000.00	51,80,000.00	13,13,04,650.00

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य लेखाधिकारी
नगर पालिका परिषद, बैतुल



NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-4C: ACCOUNT CODE : 3303000 (Other Grant) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	CM Kanya Vihar	Collectorate fund	DMF fund	MLA/MP Fund	Anganwadi Maintenance	Vikas shulk for lightning work	TOTAL
(a) Opening Balance				1,10,97,353.00			1,10,97,353.00
(b) Additions to the Grants*							-
* Grant received during the year	9,18,000.00	21,82,190.00	35,00,000.00		23,55,132.00		89,55,322.00
* Transfer From Municipal Fund	-	-					-
* Interest / Dividend earned on Grant Investments							-
* Profit on Disposal of Special Fund Investments							-
* Appreciation in Value of Special Fund Investments							-
* Other addition (Correction)						2,35,21,857.00	2,35,21,857.00
Total (b)	9,18,000.00	21,82,190.00	35,00,000.00	-	23,55,132.00	2,35,21,857.00	3,24,77,179.00
Total (a+b)	9,18,000.00	21,82,190.00	35,00,000.00	1,10,97,353.00	23,55,132.00	2,35,21,857.00	4,35,74,532.00
(c) Payments out of Funds							-
[I] Capital Expenditure on							-
* Fixed Assets	-	4,36,206.00	-	-		79,76,964.00	84,13,170.00
* others							-
[ii] Revenue Expenditure on	-	-	-	-			-
* Salary , Wages and allowances etc.							-
* Rent Other administrative charges							-
* others	5,61,000.00	-	-	-			5,61,000.00
[III] Other							-
* Loss on Disposal of Special Fund Investments							-
* Diminution in Value of Special Fund Investments							-
* Transfer to Municipal Fund							-
Total (c)	5,61,000.00	4,36,206.00		-	-	79,76,964.00	89,74,170.00
Net Balance at the year end (a+b)-(c)	3,57,000.00	17,45,984.00	35,00,000.00	1,10,97,353.00	23,55,132.00	1,55,44,893.00	3,46,00,362.00

सहायक निष्ठाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year	Previous Year
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	-	-
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year	Previous Year
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	6,33,87,475.00	2,76,97,475.00
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	6,33,87,475.00	2,76,97,475.00

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year	Previous Year
3401000	From Contractors	8,49,26,239.71	8,13,85,677.71
3402000	From Revenues	1,70,56,009.23	1,48,33,57,923.00
3408000	From others	4,48,638.00	4,48,638.00
	Total Unsecured Loans	10,24,30,886.94	1,56,51,92,238.71



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर प्रालिका अधिकारी
नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
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
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year	Previous Year
3501000	Creditors	-	0.00
3501100	Employee Liabilities	88,76,089.00	93,17,588.61
3501101	Salary, Wages and Bonus	72,05,332.00	0.00
3501104	Terminal & Retirement Benefits	4,88,026.00	
3501107	Centralised Pension Fund & PF	11,82,731.00	
3501300	Outstanding Liabilities	-	-
3502000	Recoveries Payable	30,97,452.00	26,03,162.45
350201301	TDS on GST	3,74,415.00	
350201302	GST	2,31,129.00	
3502021	TDS- Employees	-	
3502022	TDS- Contractors	3,75,740.00	
3502023	Royalty	11,934.00	
3502035	Labour Welfare Tax	5,10,726.00	
3502036	Other Recovery	15,93,508.00	
3503000	Govt. Dues Payable		
3504000	Refunds Payable	-	-
	Advance Collection of		
3504100	Revenues	-	-
3508000	others	-	-
	Electricity payable		
	Other Misc.		
3509000	Sale Proceeds		
	Total	1,19,73,541.00	1,19,20,751.06

Schedule B-10: Provisions

Account Code	Particulars	Current Year	Previous Year
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions		

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल



NAGAR PALIKA PARISHAD BETUL
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
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	27,80,205.00	1,97,486.00		29,77,691.00	-	-	-	-	29,77,691.00	27,80,205.00
41020	Building	6,16,20,845.00	9,79,478.00	-	6,26,00,323.00	84,96,944.42	20,70,352.80	-	1,05,67,297.22	5,20,33,025.78	5,31,23,900.58
41030	Road & Bridges	12,86,53,653.00	44,59,947.00		13,31,13,600.00	10,93,40,319.04	1,90,16,228.57	-	12,83,56,547.61	47,57,052.39	1,93,13,333.96
41031	Sewerage And Drainage	4,87,40,605.00	-	-	4,87,40,605.00	1,78,23,713.02	32,49,373.67	-	2,10,73,086.69	2,76,67,518.31	3,09,16,891.98
41032	Waterways	15,98,13,854.43	34,61,033.00		16,32,74,887.43	3,89,09,631.89	1,51,08,626.62		5,40,18,258.51	10,92,56,628.92	12,09,04,222.54
41033	Public Lighting	2,27,14,965.00	10,44,932.00		2,37,59,897.00	1,41,34,755.91	23,62,093.10	-	1,64,96,849.01	72,63,047.99	85,80,209.09
41034	Sanitation & SVM	61,24,501.00	-	-	61,24,501.00	40,84,492.79	2,04,150.03	-	42,88,642.82	18,35,858.18	20,40,008.21
41040	Plant & Machinery	11,32,56,489.00	-	-	11,32,56,489.00	7,63,99,893.50	1,13,25,648.90	-	8,77,25,542.40	2,55,30,946.60	3,68,56,595.50
41050	Vehicles	3,44,70,802.00	3,85,498.00	-	3,48,56,300.00	2,80,64,134.75	64,70,916.92	-	3,45,35,051.67	3,21,248.33	64,06,667.25
41060	Office & Other Equipments	31,82,478.00	4,67,185.00		36,49,663.00	22,30,466.40	3,52,392.05		25,82,858.45	10,66,804.55	9,52,011.60
41070	Furnitures Fixtures, Fitting & Electrical Appliance	64,20,092.00	1,38,930.00		65,59,022.00	37,49,660.05	6,55,427.20		44,05,087.25	21,53,934.75	26,70,431.95
41080	Other Fixed Assets	-	6,86,748.00		6,86,748.00	-	-		-	6,86,748.00	-
	Total	58,77,78,489.43	1,18,21,237.00	-	59,95,99,726.43	30,32,34,011.77	6,08,15,209.86	-	36,40,49,221.63	23,55,50,504.80	28,45,44,477.66
	Capital Work-in-Progress	96,55,60,981.38	4,52,21,207.00	44,59,947.00	1,00,63,22,241.38	NA	NA	NA	NA	1,00,63,22,241.38	96,55,60,981.38
	Total	1,55,33,39,470.81	5,70,42,444.00	44,59,947.00	1,60,59,21,967.81	30,32,34,011.77	6,08,15,209.86	-	36,40,49,221.63	1,24,18,72,746.18	1,25,01,05,459.04

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 depreciation is to be charged on Land.



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	-	-
Total Investments General Fund				0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	4,51,54,386.00	4,40,63,612.00
Total Investments Other Fund				4,51,54,386.00	4,40,63,612.00

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Account Code	Current Year	Previous Year
4301000	Stores Loose		-	-
4302000	Loose Tools		-	-
4308000	Others		-	-
Total Stock in hand			-	-

(Signature)

(Signature)
ADC & COMPANY
FRN 024465C
BETUL
Chartered Accountants

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
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
4311000	Receivable For Property Taxes				
	Less than 5 year	86,49,845.00	-	86,49,845.00	1,01,52,355.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	86,49,845.00	-	86,49,845.00	1,01,52,355.00
4312000	Receivable For Other Taxes				
	Less than 3 year	87,77,420.00	-	87,77,420.00	1,47,94,462.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	87,77,420.00	-	87,77,420.00	1,47,94,462.00
4313000	Receivable For water charges				
	Less than 3 year	1,24,83,142.00	-	1,24,83,142.00	22,18,544.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	1,24,83,142.00	-	1,24,83,142.00	22,18,544.00
4314000	Receivables For Other Sources				
	Less than 3 year	29,46,586.00	-	29,46,586.00	27,21,959.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	29,46,586.00	-	29,46,586.00	27,21,959.00
4315000	Receivables From Government				
	Less than 3 year	-	-	-	-
	More than 3 year	-	-	-	-
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	3,28,56,993.00	-	3,28,56,993.00	2,98,87,320.00

Schedule B-16: Prepaid Expenses

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



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

NAGAR PALIKA PARISHAD BETUL
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
4501000	Cash Balance	0.00	0.00
4502000	Balance with Bank-Municipal Funds		
4502100	Nationalised Banks	48,21,98,834.19	37,27,79,643.50
	State Bank of India 33002	4,17,06,159.18	
	State Bank of India 1867	1,21,93,948.84	
	HDFC Bank 870	19,85,48,239.57	
	Bank of Maharastra 708	6,10,78,950.40	
	Axis Bank 5056	2,30,62,621.80	
	ICICI Bank 1374	9,56,00,179.00	
	Union Bank of India 479	108.90	
	Yes Bank 0014	3,50,00,000.00	
	Bank of Baroda 2178	1,50,08,626.50	
4504000	Balance with bank Special/Grants Funds	0.00	0.00
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	48,21,98,834.19	37,27,79,643.50
	Total Cash and Bank Balances	48,21,98,834.19	37,27,79,643.50

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
4601000	Loans and advances to employees	2,31,983.00			2,86,983.00
4601091	- Miscellaneous Advances	2,31,983.00	55,000.00	-	2,86,983.00
4602000	Employee Provident Fund Loans	-	-	-	-
4603000	Loans to others	-	-	-	-
	Advance to Suppliers and Contractors	-	-	-	-
4604000	Deposit with External Agencies	7,13,685.00	-	-	7,13,685.00
4606011	- Electricity Deposit	7,11,565.00	-	-	7,11,565.00
4606021	- Telephone Deposits	2,120.00	-	-	2,120.00
4608000	Other Current Assets	-	-	-	-
	Sub -Total	9,45,668.00	-	-	10,00,668.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	9,45,668.00	-	-	10,00,668.00

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
SCHEDULE TO BALANCE SHEET
AS AT 31st MARCH 2023

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year	Previous Year
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year	Previous Year
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

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Betul Nagar Palika Parishad
Receipt & Payment Statement
FY 2022-23

Receipts	Amount	Payments	Amount
Opening Balance	37,27,79,643.50	Establishment Expenses	
		Arrears	41,10,024.00
Tax Revenue		Professional Tax Employee	3,80,600.00
Property Tax Current	2,38,47,174.00	Parshad Mandey	1,11,952.00
Samekit Kar Current	35,76,779.00	Anugrah Rashi (Death Benefits)	2,50,000.00
Education Cess	55,36,281.00	Death and Retirement Benefit	3,75,000.00
Show Tax	30,500.00	Leave incashment	19,78,715.00
Urban Development Cess Current	66,66,444.00	Salaries, Wages And Bonus	8,55,36,081.00
		Wages Payables	3,34,38,755.00
Taxes & Duties Collected by Others		Centralised Pension Fund (NPS)	1,38,00,002.00
Stamp Duty	1,00,26,720.00	EPF	62,09,303.00
		Retirement Benefits (GPF)	57,53,032.00
Compensation in lieu of Taxes & Duties		Deduction Against Loans	1,49,471.00
Octroi	11,95,03,736.00		
Samekit Anudan Grant	32,39,000.00	Administrative Expenses	
		Rent, Rates and Taxes	
Rent from Civic Amenities		Consolidated Office Maintenance	14,063.00
Rent Form Market Bazar Vasuli	16,22,670.00	Communication Expenses	
Rent From Shop Current	36,62,739.00	Telephone Expenses	4,102.00
Shop Premium	73,65,847.00	Web, Internet	63,514.00
Mutation Fee	6,01,368.00	Printing and Stationery	
		Consolidated Printing and Stationery	4,000.00
Fees & User Charges		Flax Hording Baner Printing	15,925.00
Registration Charges-Animals	14,75,850.00	Printing Expenses	29,300.00
Sahukari Licence	26,900.00	Stationery	76,747.00
Building Permission Fee	95,90,408.00	Computer Stationery And Consumables	11,428.00
Vivah Panjiyan Fee	29,900.00	Photo Copy Exp	86,065.00
Development Charges	63,14,714.00	Insurance	
Aashray Shulk	28,58,134.00	Consolidated Insurance Expenses	3,05,474.00
Water Charges	1,04,39,571.00	Legal Expenses	
Adhibhar (Sampptikar)	9,86,789.00	Legal Fees	1,13,000.00
Adhibhar (Jal Shulk)	5,91,964.00	Advertisement and Publicity	
Advertisement Fee	10,54,134.00	Consolidated Advertisement And Publicity	70,449.00
Fee Miscellaneous	24,07,715.50	News Paper Bills	14,29,095.00
Vigayapti Prakashan	56,460.00	Other Administrative Expenses	
From RTI	1,722.00	Miscellaneous Expenses	3,62,594.00
Other Charges	2,64,530.00	Bank Charges	6,403.21
Swachhta Mission Sainitation Fees	37,84,585.00		
Badminton Court Fee	70,240.00	Operation & Maintenance	
Swimming Pool Fee	4,36,810.00	Power & Fuel	
Service charges	2,50,324.00	HT Connection	2,68,38,666.00
		Street Light Electricity Charges	98,66,975.00
Sale & Hire Charges		Tubewell Electricity Charges	42,86,120.00
Sales of Tender	13,74,100.00	TC Connection	36,611.00
Stock and Store	77,880.00	Electricity Supervision Charge	7,53,858.00
		R & M-Civic Amenities	
Interest Earned		Parks, Nurseries & Gardens	1,42,385.00
Interest Form Bank Account	1,12,55,438.90	R & M-Vehicles	
		Consoli Repairs & Maintenance -Vehicles	1,32,366.00
Prior Period - Other Income		R & M-Waterways	
Other Income	1,16,781.50	Water Ways Repaires	25,599.00
		R & M-Others	
Grants-Central Govt.		Consolidated Repairs & Maintenance Others	54,217.00
Grant Swach bharat Abhiyan	8,50,000.00	Other Operating & Maintenance Expenses	
		Water Purification Charges PHE	2,02,050.00
Grant PMAY	6,20,40,000.00	Raw Water Purchase	12,61,440.00
NULM Urban Livelihood Mission	1,67,44,333.00	O&M wages	1,60,192.00
15th Finance Basic Grant	1,42,06,000.00		
Grant-15th Finance Tide Water Grant	4,18,81,000.00	Own Programme	
		Consolidated Own Programme	5,97,000.00
Grants-State Govt.		Other Payments -Grants	
Grant State Finance Commission	2,52,80,000.00	PMAY Awas Yojna beneficiaries	6,21,30,000.00
Mulbhat Grant MP	2,34,29,000.00	Labour Welfare -Weaker Sections	2,00,000.00
Aapda Prabandhan Grant	36,33,000.00		
Kayakalp Sadak Marammat Grant	1,85,00,000.00		

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल



Ladli Behna Yojna	1,65,000.00		
Sanjeevni Clinic Grant	50,00,000.00	Deposits Received	
Grant Others	65,82,611.00	Security Deposit	1,98,500.00
Grant Sambal Yojna	1,55,000.00		
Grant Road Development	1,64,26,000.00	Recoveries payable	
		GST TDS Contractor 2%	20,10,210.00
Grants-Other Govt. Agencies		CGST+SGST on Rent 18%	2,88,046.00
CM Kanya Vivah Yojna 2023	9,18,000.00	IT TDS Contractors 2%	18,56,277.00
Collectoret Fund Received	21,82,190.00	IT TDS Employee	8,47,860.00
DMF Fund	35,00,000.00	Royalty Payable	52,355.00
Anganwadi Maintenance Work	23,55,132.00	Creditors	14,18,32,927.00
Grants-Welfare Bodies		Capital Work-in-Progress	
Loan for CM Infra 2	3,70,00,000.00	Sanjeevni Clinic Building	42,80,966.00
Deposits Received		Loans, Advances and Deposits	
Tap connection Deposit	1,01,300.00	Miscellaneous Advances	55,000.00
Amurt Mission Amanat Rashi	21,21,130.00		
		Closing Balance	48,21,98,834.19
Total	89,49,93,548.40	Total	89,49,93,548.40

For Nagar Palika Betul
Chief Municipal Officer



Accounts Officer

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

NAGAR PALIKA PARISHAD BETUL
CASH FLOW STATEMENT
FOR THE YEAR 2022-23

Amt in INR

Particulars	Current Year
[A] Cash flows from operating activities :-	
Gross surplus/ (deficit) over expenditure	2,20,37,990.98
Add: Non Cash Expenses & Non Operating Income :	
Adjustments for Depreciation	6,08,15,209.86
Interest & finance expenses	8,57,605.21
Less: Non Operating Income & Gains	
Adjustments for Profit on disposal of assets	
Net Of Adjustments Made To Municipal Funds	(58,22,100.45)
Dividend Income	
Revenue Grants	22,63,63,402.54
Investment income	10,90,774.00
Interest Income	1,12,55,438.90
Other non- operating Income	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	(14,91,76,708.94)
Changes in current assets and current liabilities	
Add: Decrease in Current Assets & Increase in Current Liabilities	
Other liabilities(Sundry Creditors)	52,789.94
Deposits received	57,62,992.00
Less: Increase in Current and Decrease in Current Liabilities	
Sundry Debtors	29,69,673.00
Loans , advances and deposits	55,000.00
Extra ordinary items {please specify}	
Net cash generated from / (used in) operating activities [A]	(14,63,85,600.00)
[B] Cash flows from investing activities :-	
Less:	
(Purchase) of fixed assets & CWIP	5,25,82,497.00
(Increase) / Decrease in Special funds/grants	(1,84,52,188.00)
(Increase) / Decrease in Earmarked funds	
(Purchase) of Investments	10,90,774.00
Add:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	
Income from Bank's Interest	1,12,55,438.90
Interest income received	10,90,774.00

सहायक नगरपालिका अधिकारी
नगर पालिका परिषद
बैतुल



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

NAGAR PALIKA PARISHAD BETUL
CASH FLOW STATEMENT

Net cash generated from/ (used in) investing activities [B]	(2,28,74,870.10)
[C] Cash flows from financing activities :-	
Add:	
Grants Recieved	24,38,47,266.00
Loans from banks/others received	3,56,90,000.00
Less:	
Amount paid out of Grant	-
Loans repaid during the period	-
Interest and Finance Charges	8,57,605.21
Net cash generated from (used in) financing activities [C]	27,86,79,660.79
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	10,94,19,190.69
Add: Cash and cash equivalents at beginning of period	37,27,79,643.50
Cash and cash equivalents at end of period	48,21,98,834.19
Cash and Cash equivalents at the end of the year:	
Cash Balances	-
Bank Balances	48,21,98,834.19
Scheduled co-operative banks Balances with Post offices	-
Balances with other banks	-
Total of the breakup of cash and cash equivalents	48,21,98,834.19

For Nagar Palika Betul
Chief Municipal Officer



Accounts Officer

सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

Bank Reconciliation Statement
Nagar Palika Parishad Betul
F.Y. 2022-23

SBI	33002	
	<u>Date</u>	<u>Amount</u>
Closing bank balance		4,14,55,763.18
Less:		-
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
UNCLEAR RECEIVABLE	29/09/2021	6,000.00
UNCLEAR RECEIVABLE	24/02/2022	14,045.00
UNCLEAR RECEIVABLE	31/03/2023	15,355.00
UNCLEAR RECEIVABLE	31/03/2023	14,687.00
UNCLEAR RECEIVABLE	31/03/2023	87,061.00
UNCLEAR RECEIVABLE	31/03/2023	23,913.00
UNCLEAR RECEIVABLE	31/03/2023	8,433.00
UNCLEAR RECEIVABLE	31/03/2023	25,480.00
UNCLEAR RECEIVABLE	31/03/2023	23,638.00
UNCLEAR RECEIVABLE	31/03/2023	31,784.00
		2,50,396.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		4,17,06,159.18
Closing cashbook balance	as per books	4,17,06,159.18
		-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल

SBI	1867	
	<u>Date</u>	<u>Amount</u>
Closing bank balance		1,41,96,177.84
Less:		-
<u>Amount paid as per cashbook but not as per bank</u>		
JAI COMPANY BARBANI	28/02/2022	672.00
OM SAI VISION		20,01,557.00
		20,02,229.00
Less:		
<u>Amount received as per bank but not in cashbook</u>		
		-
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
		-
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
		-
		1,21,93,948.84
Closing cashbook balance	as per books	1,21,93,948.84
		-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य लेखाधिकारी
नगर पालिका परिषद, बैतूल

HDFC	9870	
	<u>Date</u>	<u>Amount</u>
Closing bank balance		19,77,06,726.94
<u>Less:</u>		-
<u>Amount paid as per cashbook but not as per bank</u>		
		-
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
POS	30/04/2022	18,189.37
TAPTI DARSHAN VC 300	21/05/2022	3,000.00
GST ON RENT VC 294	18/05/2022	10.00
Upi	31/12/2022	2,059.00
SAHU BICHHAYAT	06/03/2023	16,020.00
SAHU BICHHAYAT	06/03/2023	12,000.00
		51,278.37
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
UNCLEAR RECEIVABLE	26/06/2021	7,730.00
UNCLEAR RECEIVABLE	21/12/2021	7,500.00
UNCLEAR RECEIVABLE	11/02/2021	8,352.00
UNCLEAR RECEIVABLE	23/02/2021	3,721.00
UNCLEAR RECEIVABLE	08/03/2021	37,531.00
UNCLEAR RECEIVABLE	15/03/2022	5,410.00
UNCLEAR RECEIVABLE	17/03/2021	12,548.00
UNCLEAR RECEIVABLE	26/03/2021	57,294.00
UNCLEAR RECEIVABLE	28/03/2022	19,476.00
UNCLEAR RECEIVABLE	31/03/2022	4,940.00
UNCLEAR RECEIVABLE	28/03/2022	11,219.00
UNCLEAR RECEIVABLE	08/09/2022	2,697.00
UNCLEAR RECEIVABLE	19/12/2022	25,883.00
UNCLEAR RECEIVABLE	02/01/2023	2,059.00
UNCLEAR RECEIVABLE	08/02/2023	1,82,929.00
UNCLEAR RECEIVABLE	13/02/2023	71,836.00
UNCLEAR RECEIVABLE	16/02/2023	2,560.00
UNCLEAR RECEIVABLE	13/03/2023	3,550.00
UNCLEAR RECEIVABLE	16/03/2023	4,528.00
UNCLEAR RECEIVABLE	20/03/2023	13,212.00
UNCLEAR RECEIVABLE	31/03/2023	10,364.00
UNCLEAR RECEIVABLE	31/03/2023	10,364.00
UNCLEAR RECEIVABLE	31/03/2023	3,238.00
UNCLEAR RECEIVABLE	31/03/2023	2,885.00
UNCLEAR RECEIVABLE	31/03/2023	2,790.00
UNCLEAR RECEIVABLE	31/03/2023	8,257.00
UNCLEAR RECEIVABLE	31/03/2023	1,46,658.00
UNCLEAR RECEIVABLE	31/03/2023	58,926.00
UNCLEAR RECEIVABLE	31/03/2023	21,929.00
UNCLEAR RECEIVABLE	31/03/2023	6,710.00
UNCLEAR RECEIVABLE	31/03/2023	13,125.00
UNCLEAR RECEIVABLE	31/03/2023	20,000.00

सहायक लेखाधिकारी
नगर पालिका परिषद
चैतल

मुख्य नगर पालिका परिषद
नगर पालिका परिषद,
चैतल



UNCLEAR RECEIVABLE	31/03/2023	15,969.00
UNCLEAR RECEIVABLE	31/03/2023	47,904.00
UNCLEAR RECEIVABLE	31/03/2023	12,309.00
UNCLEAR RECEIVABLE	31/03/2023	25,832.00
UNCLEAR RECEIVABLE	31/03/2023	556.00
		8,92,791.00
Add:		
Amount paid as per bank but not in cashbook		
		-
		19,85,48,239.57
Closing cashbook balance	as per books	19,85,48,239.57
		-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर प्रालिका अधिकारी
नगर पालिका परिषद, बैतूल

BOM	8708	
	<u>Date</u>	<u>Amount</u>
Closing bank balance		6,11,44,950.40
<u>Less:</u>		-
<u>Amount paid as per cashbook but not as per bank</u>		
KANYA VIVAH CQ.	31/03/2023	66,000.00
		66,000.00
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
		-
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
		-
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
		-
		6,10,78,950.40
Closing cashbook balance	as per books	6,10,78,950.40
		-

सहायक लेखाधिकारी
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बैतुल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतुल



Axis	5056	
	<u>Date</u>	<u>Amount</u>
Closing bank balance		2,27,73,501.80
<u>Less:</u>		-
<u>Amount paid as per cashbook but not as per bank</u>		
ASHOK PARTE	06/04/2022	8,086.00
SALARY		3,990.00
BASANT DRIVER		44,286.00
		56,362.00
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
		-
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
UNCLEAR RECEIVABLE	22/07/2022	1,59,159.00
UNCLEAR RECEIVABLE	27/02/2022	1,82,929.00
UNCLEAR RECEIVABLE	02/03/2022	3,394.00
		3,45,482.00
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
		-
		2,30,62,621.80
Closing cashbook balance	as per books	2,30,62,621.80
		-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतूल

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, बैतूल

ICICI	1374	
	<u>Date</u>	<u>Amount</u>
Closing bank balance		9,61,79,616.00
<u>Less:</u>		-
<u>Amount paid as per cashbook but not as per bank</u>		
NPS PAYABLE	31/06/2021	5,74,437.00
SAWTANTRA SAMAY BHOPAL	27/03/2023	5,000.00
		5,79,437.00
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
		-
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
		-
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
		-
		9,56,00,179.00
Closing cashbook balance	as per books	9,56,00,179.00
		-



सहायक लेखाधिकारी
नगर पालिका परिषद
बैतुल

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