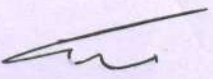



**NAGAR  
PARISHAD  
NAGRI  
ANNUAL FINANCIAL STATEMENT  
For The Financial Year  
2023-24**

**Balance Sheet, Income & Expenditure Account,  
Receipts & Payments Account,  
Notes to Accounts & Bank Reconciliation Statements**

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद् नगरी





 <b>M/s. JOSHI MAHAJAN &amp; CO</b> Chartered Accountants 140, Mahatma Gandhi Road Subhash Chowk Dewas (M.P.)  Mobile :	Mobile No.	94250-47933 ; 94071-32443
	Phone	
	E-mail	Casiddharth.mahajan@yahoo.co m
	Pan No.	AAFFJ0734R
	Firm reg. no.	000548C

#### Audit Report

NAGAR PALIKA PARISHAD, Nagri

We have examined the Books of Accounts maintained in computerized accounting software(tally) and other subsidiary records of Nagar Palika Parishad of Nagri for verifying the subject matters as specified in the scope of work given by Directorate, Urban Administration & Development, M.P., Bhopal Letter bearing reference no ऑडिट/लेखा शा.- 4(क)/265/7827 Dated: 24/04/2024 for the year ended on 31st March 2024.

With regards to the audit,

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

We report the following observations/comments/discrepancies/inconsistencies-

- Our Audit observation are given in Annexure "A"
- Percentage of Revenue Collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upkar, Nagar Vikas Upkar and other Tax have been prepared in Annexure-"B"
- Audit Report in Prescribed format is attached and marked as Annexure "C"
- Information of Income & Expenditure in Annexure "D"
- Bank Reconciliation Statements are attached and marked as Annexure "E"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in Annexure "F"
- Receipts & Payments Account for the year ended on 31-03-2024 attached and marked as Annexure "G"
- Cash Flow Statement for the year ended on 31-03-2024 attached and marked as Annexure"H"

Subject to above -

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- 2) In our opinion, proper Books of Account have been kept by corporation so far as appears from our examination of the books.
- 3) In our opinion and to the best of our information and according to the explanations given to us , The said accounts, read with notes thereon, if any, given a true and fair view:
  - a) in the case of Balance Sheet, of the state of affairs of the Corporation at 31<sup>st</sup> March 2024; and
  - b) In the case of the income & Expenditure Account of ,the Deficit being excess of Expenditure over income, year ended on 31<sup>st</sup> March 2024.
  - c) In the case of the Receipt & Payment Account of ,the Receipts and Payments for the year ended on 31<sup>st</sup> March 2024.

Place:

Date: 01/08/2024



For: Joshi Mahajan & Co.  
Chartered Accountants

Siddharth Shankar Mahajan (Partner)  
Membership No. 402260

U DIN+ 24402260BKAPIV4982

मुख्य नगर पालिका आधिकारी  
नगर परिषद् नगरी



## Nagar Palika Parishad, Nagri

Annexure "A"

### GENERAL OBSERVATIONS

- The cash book is maintained manually and is used to record data in the computer system. Totaling and balancing differences of the manual cash book, detected during the course of our audit, are rectified at the year-end. Details are as follows:

#### CASH BOOK DIFFERENCE

##### Ledger Account

Date	Debit	Credit
01-04-2023		31,23,107.00
21-04-2023	60.00	
28-04-2023		60.00
24-08-2023		52.00
29-08-2023	52.00	
09-10-2023		94,00,000.00
30-11-2023	2.00	
31-03-2024	94,00,000.00	
31-03-2024		2.00
31-03-2024	31,23,107.00	

- Opening and closing balances under the following heads are subject to reconciliation:
  - Jalkar – Receivable
  - Nagriya Vikas Upkar – Receivable
  - Samekitkar – Receivable
  - Sampatti Kar – Receivable
  - Shiksha Upkar – Receivable
  - Swacchta Upkar – Receivable
- For the preparation of the current year Income & Expenditure Account and Balance Sheet, figures for the previous year have been rearranged and regrouped wherever necessary.
- Interest on HUDCO Loan accounts is incorporated at the year-end by the Nagar Parishad after being pointed out by us.
- Grants from the state government/central government are accounted for on a receipt basis.
- The unutilized balance as of 31st March 2023 under the head of 15th Vitt Ayog Grants 2022-23 is Rs. 1,57,75,363/-, but the actual balance is Rs. 10,93,472/- only. The difference amount of Rs. 1,46,81,891/- was debited by crediting the following accounts and the same amounts were utilized in previous years for acquisition of Fixed Asset.

Sr. NO.	Head	Amount (in Rs.)
1.	Kayakalp Anudan	11,42,333/-
2.	Stadium Nirman Fund	94,86,000/-
3.	Utilised for Capital Assets in Previous Years	40,53,558/-
	Total(in Rs.)	1,46,81,891/-

- Kayakalp Anudan of Rs. 81,00,000/- was received in the year 2022-23 and credited to the Profit and Loss account for that year as revenue income instead of crediting it under the head Grants Received For Specific Purposes. Out of the same, a sum of Rs. 50,62,896/- utilised in the previous year 2022-23 and Rs. 18,94,710/- in the Current Year 2023-24 for Acquisition of Fixed Assets.

UDIN-24402260 BKAPIV4982





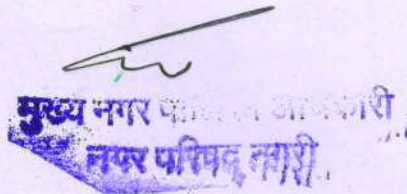
8. Income Tax TDS paid on behalf of suppliers/contractors is not credited at the time of deduction. Book entries in the manual cash book show only the net amount after deducting TDS. In our opinion, the TDS account should be credited by debiting the gross amount at the time of deduction.
9. GST TDS amounting to Rs. 2,12,212/- is debited to the Income & Expenditure Account. This amount represents GST deducted at the time of payment to contractors/suppliers. Payments to contractors/suppliers were recorded on a net payment basis instead of the gross amount and deduction amounts. In our opinion, the GST TDS account should be credited by debiting the gross amount at the time of deduction.
10. The balance of Vidhayak Nidhi as per the Grant Register shows an opening balance of Rs. 10,00,000/- whereas, as per accounting records, the opening balance is nil since it was credited to the Income and Expenditure account as income at the time of actual receipt of fund. The closing balance as per the Grant Register is Rs. 15,00,000/- while in the accounting records, it is Rs. 5,00,000/- only. In order to reconcile the closing balance a sum of Rs. 10,00,000/- transferred from Grant GOMP CM Urban Infra Development.
11. Details of headwise deductions from Chungi Kshatipurti are not available with the Parishad. Hence, the income is accounted for as the net Chungi Kshatipurti received after deduction. Consequently, these deductions from grants are not debited in the books of account.
12. For the current financial year, the electricity bill was paid only for April 2023. Thereafter, bill payments are not accounted for as the payments are deducted directly by the Sanchanalay from Chungi Kshatipurti.
13. The following payments were made to the respective parties:
  - o Nyma Construction: Rs. 3,55,911/-
  - o Sanwaliya Enterprises: Rs. 2,47,207/-

Security Deposit/Performance Guarantee refunds to suppliers/contractors were debited to the respective head in the current year as they were not credited at the time of deduction. Book entries in the manual cash book show only the net amount without considering the amount of SD/PG. In our opinion, the SD/PG account should be credited by debiting the gross amount at the time of deposit.

14. There is Opening balance Debit of Rs. 2,18,540/- in the account Interest Receivables, the same is debited to the Profit and loss account of current financial year on account of Excess interest return back under the head Interest and Finance Charges.

Place:

Date: 01/08/2024



In terms of audit report attached  
For: Joshi Mahajan & Co.  
Chartered Accountants



Siddharth Shankar Mahajan (Partner)  
Membership No 402260

UDIN: 24402260BKAPIV4982



Revised Abstract Sheet for reporting on Audit For Financial Year 2023-24

Name of ULB :

Nagar Palika Parishad, Nagri

Name Of Auditor :		:o.			Annexure-B
S. No.	Parameters	Description			Observation in Brief
1	Audit Revenue				
	राजस्व कर वसूली	Receipts in Rs.			
	Year	2022-23	2023-24	% Growth	
1	Sampati kar	8,49,402.00	6,25,445.00	-26.37	
2	Samekitkar	4,31,828.00	6,10,861.00	41.46	
3	Shiksha Upkar	1,18,281.00	1,33,396.00	12.78	
4	NagriyaVikash Upkar	1,25,676.00	0.00	-100.00	
5	SwachhataUpkar	1,33,020.00	2,18,732.00	64.44	
	योग	16,58,207.00	15,88,434.00		
गैर राजस्व वसूली					
1	भवन भूमि किराया	6,23,525.00	13,64,151.00	118.78	
2	जल उपभोक्ता प्रभार				
3	ढोश अपशिष्ट प्रबंधनउपभोक्ता प्रभार				
4	अन्य कर / शुल्क	6,23,525.00	13,64,151.00		
	कल योग	22,81,732.00	29,52,585		
	महा योग				
In terms of audit report attached					

Place:

Date: 01/08/2024

मुख्य नगर पालिका अधिकारी  
नगर पालिका नगरी

In terms of audit report attached  
For: Joshi Mahajan & Co.  
Chartered Accountants

Siddharth Shankar Mahajan (Partner)  
Membership No 402260

UDIN: 24402260BKAPIV4982





# Nagar Palika Parishad, Nagri

## ANNEXURE- "C"

### (1) AUDIT OF REVENUE

	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited the revenue from various sources.	Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB by applying sample test check basis.
2	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. The same has been deposited in the respective Bank accounts.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar Parishad holiday.
3	Percentage of Revenue Collection Increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upkar, Nagriya Vikas Upkar, Jalkar & Other Tax as compared to previous year shall be part of Audit Report.	The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekit kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous year have been reported in Annexure "B" annexed to this report.	Increase / Decrease in revenue collections are given in the annexure "B".
4	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the course of audit, we did not found any delay in depositing revenue receipts in a bank account except when either there is bank holiday or there is Nagar Parishad holiday.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar Parishad holiday.
5	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book .We found some irregularities/mistakes and the same had been rectified on the spot at the year end.	The cash book is maintained manually and with the help of it, the data recorded in computer system. The Totaling and balancing differences of manual cashbook, which are detected during the course of our audit, are rectified at the year end. Details of which are given In Annexure -A Clause No. 1.

मुख्य नगर पालिका अधिकारी  
नगर परिषद् नगरी





	INDICATORS	OBSERVATIONS	REMARKS
6	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in Annexure 'B' annexed to this report.	Fluctuations in Budgeted and Actual figures were found.
7	The Auditor shall verify the interest income from FDR and verify that interest income -is duly & timely recorded in Cash Book.	All The receipts of interest in saving bank account are recorded at the year-end on reconciliation of Bank statement.	The Parishad having substantial balance in current/savings account without interest, we suggest that it should be either deposited in fixed deposit accounts or link with auto sweep account.
8	The Cases where investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	Investments are made in Bank Deposits at prevailing current interest rate.	Idle fund deposited in current/savings account should be deposited in a fixed deposit account.

## (2)AUDIT OF EXPENDITURE

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure under all the schemes.	We have checked various expenditure by applying sample test check basis from the bills, receipts & vouchers available in the record and they are found to be in agreement with the figures reported in the cash book and ledgers.No discrepancies were observed.	Audit of Expenditure is carried on by us by applying sample test check basis.
2	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have verified on random basis by applying sample test check, the entries in the cash book from relevant vouchers and no major discrepancies have been found.	No major discrepancies were found.
3	Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.	The cash book is maintained manually and with the help of it, the data recorded in computer system.	Totaling mistakes found during the audit have been rectified at the year end.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme it was observed that funds are utilized for the purpose for which they are received.	During the course of audit, we didn't found any such case where any excess expenditures incurred by the municipality than the amount of grant received.
	INDICATORS	OBSERVATIONS	REMARKS
5	Auditor shall verify that expenditure is accordance with the guidelines directives act and	All the amounts have been expensed in accordance with the guidelines, conditions, directives act and rules issued by	Expenditures are incurred in accordance with the guidelines issued by the government.

मुख्य नगर पालिका  
नगर परिवर्तन नगरी





	rules issued by government of India.	government of state or central as the case may be and no contraventions were found or noticed during the course of audit.	
6	During the audit financial property shall also be checked. All the expenditure should be supported by financial administrative sanctions.	By applying random sample test check procedures we found that the expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.	We have also checked the financial property of expenditure incurred and didn't come across any unnecessary expenses during the course of audit.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying sample test check basis, we did not come across any such expenditure which had been incurred without obtaining permission from the relevant sanctioning authority.	No Discrepancies found.
8	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not issued Utilization Certificates for the year under consideration.	From the verification of past utilization certificates and discussion with the management we found that they are preparing utilization certificates properly and on timely basis as and when they are being asked from the higher authority/sanctioning authority.

### (3) AUDIT OF BOOK KEEPING

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of all the books of accounts as well as stores.	The Parishad is maintaining cashier cash book, Accountant cash book Manually and at the year end the same has been Computerized in tally accounting software.	
2	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The Municipality maintained Books of Accounts on single entry accounting system by employing cash system of accounting. The same has been computerized at the yearend for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerized data.	The discrepancies observed during the course of audit are mentioned infra in Annexure A i.e. notes to account attached to the report.

मुख्य नगर पालिका अधिकारी  
नगर परिषद् नगरी





3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	During the course of audit it is informed to us that Nagar Parishad has no practice of providing any loan/advances to any Employee or supplier so there is no Question of maintaining any Advances or loan register.	As regards to non recovery, Not applicable as no advances has been given by the Nagar Parishad.
4	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality has prepared bank reconciliation statements for all bank accounts.	Certain discrepancies noticed in the Bank Reconciliation Statement have been corrected at the year end . Bank reconciliation statements are attached and marked as "Annexure E"
5	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	The income is accounted for the net amount of Grants received after deduction. Details of head-wise deductions from grants remittance are not available with the Parishad. Therefore, deductions from grants are not recorded in the books of accounts.	Grant recorded in the books of account was not reconciled as statement of grant payments made by the Directorate Bhopal to the parishad and details of deductions therefrom is not available with the parishad.
6	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not maintained by the Nagar Parishad.	Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No such payment is received.	

#### (4) AUDIT OF FDR

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	FDR Interest Accounted at the year end.	FDR Interest is accounted for at the year in accordance with the bank interest certificate obtained from bank.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Yes	

मुख्य नगर पालिका  
नगर परिषद् नगरी





3	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No	
4	Interest earned on FDR shall be verified from entries in the Cash Book.	Yes	

### (5) AUDIT OF TENDER/BIDS

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by the ULB during the F.Y.2023-24 on sample test check basis, and no contraventions or exceptions were noticed during the course of audit	No Discrepancies found.
2	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Random Sample Test Check basis, We found that competitive tendering procedures are followed by the municipality except in the cases where only one bidder was involved in the bidding process.	No Discrepancies were found.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the Receipts of tender fee/bid processing fee/Performance guarantee on sample test check basis.	Separate register should be maintained mentioning the details of tender fees/bid processing fees/Performance guarantee received from the tender.
	INDICATORS	OBSERVATIONS	REMARKS
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No such bank guarantee has been accepted	Nil
5	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such bank guarantee has been accepted	Nil
6	The cases of extension of BG shall be brought to the notice of	No such bank guarantee has been accepted	Nil

मुख्य नगर पालिका अधिकारी  
नगर परिवर्द्धन नगरी





Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.		
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### (6) AUDIT OF GRANTS & LOANS

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of Grants given by CG and its utilization.	We have audited various grants received from the Central government during the year covered under the audit by applying random sample test check procedures.	Grant received and utilization register is maintained manually by the Parishad.
2	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit by applying sample test check procedures.	No Discrepancies were observed.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism i.e; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, we found that no such asset has been created which generates revenue to the municipality hence the question of generating desired revenue does not arise.	No such instances were observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On sample test checking of the records we didn't find any diversion of fund from capital Receipts/Grants/Loan to revenue expenditure.	No such instances observed

Place:

Date: 01/08/2024

In terms of audit report attached  
For: Joshi Mahajan & Co.  
Chartered Accountants

Siddharth Shankar Mahajan (Partner)  
Membership No 402260

UDIN: 24402260BKAPIV4982

पुणे नगरपालिका शासिका  
नगर परिषद् मंगरी





Nagar Palika Parishad Nagri														Annexure 'D'	
Sr. No.	Division	District	ULB Name	ULB Type	Revenue Receipts					Capital Receipts					Total Receipts
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assigned Revenue	Revenue Grants Contribution & Subsidies	Other Income	Sale & Hire Charges	Interest Earned	Capital Receipts	
1	Ujjain	Ratlam	Nagar Palika Parishad Nagri		12,36,306.00	19,03,420.00	4,99,875.00	47,200.00	60,000.00	29,75,141.00	2,02,499.00	84,000.00	9,52,956.00	5,05,31,284.00	7,19,27,682.00



UDIN- 24402260BKAPIV4982



Nagar Palika Parishad Nagri									
Annexure "D"									
Establishment Expenses	Revenue Expenditure					Capital Expenditure			Total Expenditure
	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Programme Expenses	Miscellaneous Expenses	Depreciation	Loan Repayment (Principal)	Central Finance Commission Expenditure	
1,15,93,595.00	7,40,388.00	42,92,244.00	6,90,528.00	14,27,258.00	11,78,926.00	65,60,960.64	13,81,196.00	6,06,82,274.00	8,87,57,016.64
								2,49,647	

UDINT-24402260BKAPIV4982



उत्तर परीक्षक नगरी



**Nagar Palika Parishad, Nagri**


**Bank Reconciliation Statement as on 31<sup>st</sup> March, 2024**

ANNEXURE- "E"

<b>(1) AU Bank 1881232117146657</b>		
Particulars	Dr.	Cr.
Balance as per books 31-3-2024	3,538.00	
Balance as per bank 31-3-2024		3,538.00
	3,538.00	3,538.00
<b>(2) Canara Bank 05951</b>		
Balance as per books 31-3-2024	27,61,935.40	
Balance as per Bank Statement 31-3-2024		27,61,935.40
	27,61,935.40	27,61,935.40
<b>(3) Punjab National Bank ( 0591000100357290)</b>		
Balance as per books 31-3-2024	0.00	
Balance as per Bank Statement 31-3-2024		-
	0.00	0.00
<b>(4) Punjab National Bank ( 06310000100016459</b>		
Balance as per books 31-3-2024	0.00	
Balance as per Bank Statement 31-3-2024		-
	0.00	0.00
<b>(5) Punjab national Bank 879</b>		
Particulars	Dr.	Cr.
Balance as per books	2,78,600.10	
Balance as per Bank Statement		2,78,600.10
	2,78,600.10	2,78,600.10
<b>(6) Punjab National Bank 7743</b>		
Particulars	Dr.	Cr.
Balance as per books	10,49,743.30	
Balance as per Bank Statement		10,49,743.30
	10,49,743.30	10,49,743.30
<b>(7) SBI 271</b>		
Particulars	Dr.	Cr.
Balance as per books	56,65,766.15	-
Balance as per Bank Statement		56,65,766.15
	56,65,766.15	56,65,766.15
<b>Balance at the Year Ended 31<sup>st</sup> March, 2023</b>	<b>97,59,582.95</b>	<b>97,59,582.95</b>

Place:

Date: 01/08/2024

  
मुख्य नगरपालिका अधिकारी  
नगर पालिका

In terms of audit report attached  
For: Joshi Mahajan & Co.  
Chartered Accountants

Siddharth Shankar Mahajan (Partner)  
Membership No 402260  
UDIN: 24402260BKAPIV4982





**NAGAR PALIKA PARISHAD NAGRI**  
**Details Regarding Revenue collection against the Budgeted Targets**  
**Annexure- 'F'**

S.No.	Particulars	Audited Actual 2021-22	Budget 2022-23	Audited Actual 2022-23	Growth In Budget as compared to 2021-22	Actual Achievement 2022-23
		(A)	(B)	(C)	(B-A)/A	C/B*100
1	Sampati karChalu&Bak aya	8,49,402.00	7,04,686	6,25,445	-0.17037	88.75513
2	SamekitkarCha lu&Bakaya	4,31,828.00	4,05,000	6,10,861	-0.06213	57.27139
3	Shiksha Upkar Chalu&Bakaya	1,18,281.00	2,85,663	1,33,396	1.415122	66.57605
4	Nagriyavikashu pkarchalu&Bak aya	1,25,676.00	0	1,87,141	-1	68.51629
5	Swachhataupk arChalu&bakay a	1,33,020.00	1,61,000	2,18,732	0.210344	2.6604
6	Bhawan Bhumi kirayaChalu&B akaya	0	0	0	0	0
7	Jal Kar Chalu&Bakaya	6,23,525.00	16,48,000	13,64,151	1.643038	71.42325

Place:

Date: 01/08/2024

In terms of audit report attached  
For: Joshi Mahajan & Co.  
Chartered Accountants

Siddharth Shankar Mahajan (Partner)  
Membership No 402260

UDIN: 24402260BKAPIV4982

मुख्य नगरपालिका अधिकारी  
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**Nagar Parishad Nagri**

**Receipts and Payments for the year ended on 31st March, 2024**

**Annexure "G"**

Receipts	Amount (in Rs.)	Amount (in Rs.)	Payments	Amount (in Rs.)	Amount (in Rs.)
<b>Bank Account Opening Balance</b>		<b>2,25,95,951.55</b>	<b>Capital Account</b>		<b>6,09,31,921.00</b>
Axis Bank 587	38.00		320 Grants, Contribution for Specific F	6,09,31,921.00	
Canara Bank 5951	61,03,397.00		<b>Loans (Liability)</b>		<b>9,09,231.00</b>
PNB 50879	2,71,184.10		Secured Loans	9,09,231.00	
PNB 743	3,53,397.30		<b>Current Liabilities</b>		
Sbi Bank 271	1,58,67,935.15		Sundry Creditors		
<b>Capital Account</b>		<b>8,16,95,741.00</b>	340 Deposit Received		
320 Grants, Contribution for Specific Purposes	8,14,80,447.00		<b>Direct Expenses</b>		<b>1,99,22,939.60</b>
311 Earmarked Fund (Sunchit Nidhi)	2,15,294.00				
<b>Current Liabilities</b>		<b>22,98,409.00</b>	210 Establishment Expenses	1,15,93,595.00	
340 Deposit Received			220 Administrative Expenses	7,40,388.00	
Provisions	22,98,409.00		230 Operation & Maintenance	42,92,244.00	
<b>Direct Incomes</b>		<b>79,61,397.00</b>	240 Bank Charges	6,90,528.60	
110 Tax Revenue	31,39,726.00		250 Programme Expenses	14,27,258.00	
120 Assigned Revenues & Compensation	60,000.00		270 Miscellaneous Expenses	11,78,926.00	
130 Rental Income From Municipal Properties	47,200.00				
140 Fees & User Charges	4,99,875.00		<b>Fixed Assets</b>		<b>1,21,63,298.00</b>
150 Sale & Hire Charges	84,000.00		Addition During the Year		
160 Revenue Grants, Contribution & Subsidies	29,75,141.00		Buildings and Structures	5,12,329.00	
170 Income From Investments	9,52,956.00		Roads & Bridges	40,77,321.00	
180 Other Income	2,02,499.00		Sewerage & Drainage	13,90,734.00	
			Vehicles	10,82,878.00	
			CM Infrastructure Assets	48,50,389.00	
			<b>Capital Work In Progress</b>	<b>2,49,647.00</b>	
			<b>Sundry Debtors</b>		<b>12,84,205.00</b>
			<b>Increase In FDR and Interest There</b>		<b>95,80,321.00</b>
			<b>Bank Account Closing Balance</b>		<b>97,59,582.95</b>
			Axis Bank 587	3,538.00	
			Canara Bank 5951	27,61,935.40	
			PNB 50879	2,78,600.10	
			PNB 743	10,49,743.30	
			Sbi Bank 271	56,65,766.15	
<b>Total</b>		<b>11,45,51,498.55</b>	<b>Total</b>		<b>11,45,51,498.55</b>

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UDIN- 24402260BKAPIV4982



**Nagar Parishad Nagri**  
**Cash Flow Statement F.Y. 2023-24**

Annexure " H "

Particulars	Current Year (Rs.) 2023-24	Previous Year (Rs.) 2022-23
<b>(A) Cash Flow from Operating Activities:-</b>		
Gross Surplus/ Deficit over Expenditure	-1,85,22,503.24	-11,15,194.86
<b>Add:</b>		
Adjustments for Depreciation	65,60,960.64	60,06,382.86
Interest and Finance Charges	6,90,528.60	5,61,069.00
<b>Less:</b>		
Adjustment for Profit on Disposal of Assets	-	-
Dividend Income	-	-
Investment Income	-	-
Interest Income	-	-
<b>Adjustment Income over Expenditure before effecting changes in Current Assets and Current Liabilities and Extra Ordinary Items</b>		
<b>Changes in Current Assets and Current Liabilities</b>		
Increase/Decrease in Stock in Hand	-	-
Increase/Decrease in Sundry Debtors	-12,84,205.00	-57,880.00
Increase/Decrease in Prepaid Expenses	-	-
Increase/Decrease in Other Current Assets- Loans, Advances & Deposits received	-	-
Decrease/Increase in Deposits Received	5,940.00	-
Decrease/Increase in Deposits Works	-	-
Decrease/Increase in Current Liabilities	-	88,650.00
Decrease/ Increase in Provisions	22,98,409.00	3,65,693.00
Extra Ordinary Items (Please Specify)	-	-
<b>Net Cash Generated from/ used in Operating Activities (A)</b>	<b>-1,02,50,870.00</b>	<b>58,48,720.00</b>
<b>(B) Cash Flow from Investing Activities</b>		
<b>Less:</b>		
Purchase of Fixed Assets & Capital WIP	-1,21,63,298.00	-1,13,78,450.00
Increase/Decrease In Earmarked Funds	-	-
Purchase of Investments	-	-
Decrease in Special Funds/ Grants Utilisation	-	-
<b>Add:</b>		
Proceeds from disposal of Assets	-	-
Proceeds from disposal of Investment	-	-
Investment Income Received	-95,80,321.00	-
Interest Income Received	-	-
<b>Net Cash Generated from/used in Investing Activities (B)</b>	<b>-2,17,43,619.00</b>	<b>-1,13,78,450.00</b>
<b>(C) Cash Flows from Financing Activities</b>		
<b>Add/Less:</b>		
Loans from banks/ others received/ repaid	-	-
Increase in Special funds/grants	2,07,57,880.00	1,55,16,297.00
Increase In Capital Grants	-	-
<b>Less:</b>		
Repayment of Secured Loans	-9,09,231.00	-9,09,856.00
Repayment of Unsecured Loans	-	-
Interest and Finance Expenses:- Bank Charges & Other Expenses	-6,90,528.60	-5,61,069.00
<b>Net Cash Generated from/used in Financing Activities (C)</b>	<b>1,91,58,120.40</b>	<b>1,40,45,372.00</b>
<b>Net Increase/Decrease in Cash and Cash Equivalent (A+B+C)</b>	<b>-1,28,36,368.60</b>	<b>85,15,642.00</b>
<b>Add: Cash &amp; Cash Equivalents at beginning of period</b>	<b>2,25,95,951.55</b>	<b>1,40,80,309.55</b>
<b>Cash and Cash Equivalent at the end of the period</b>	<b>97,59,582.95</b>	<b>2,25,95,951.55</b>
<b>Cash &amp; Cash Equivalent at the end of the year comprises of the following account balances at the end of the year</b>		
Cash Balance	-	-
Bank Balance	97,59,582.95	2,25,95,951.55
Scheduled Co-Operative Banks Balances with post offices	-	-
Balances with other Banks	-	-
<b>Total of the Breakup of Cash and Cash Equivalents</b>	<b>97,59,582.95</b>	<b>2,25,95,951.55</b>

Place:

For: Joshi Mahajan & Co.

Date: 01/08/2024

**मुख्य नगरपालिका अधिकारी**  
**नगर परिषद नगरी**

Chartered Accountants

Siddharth Shankar Mahajan (Partner)  
Membership No. 402260



UDIN:- 24402260BKAPIV4982



TABLE :1

**NAGAR PARISHAD NAGRI (M.P)**  
**INCOME AND EXPENDITURE STATEMENT**  
**FOR THE PERIOD FROM 1st April 2023 to 31st March 2024**

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (23-22) (Rs.)	Previous Year (22-23) (Rs.)
A	<b>INCOME</b>			
	Tax Revenue	IE-1	31,39,726.00	19,05,160.00
	Assigned Revenues & Compensation	IE-2	60,000.00	1,21,26,645.00
	Rental Income From Municipal Properties	IE-3	47,200.00	-
	Fees & User Charges	IE-4	4,99,875.00	3,53,273.00
	Sale & Hire Charges	IE-5	84,000.00	90,305.00
	Revenue Grants, Contributions & Subsidies	IE-6	29,75,141.00	1,54,05,847.00
	Income From investments	IE-7	-	-
	Interest Earned	IE-8	9,52,956.00	8,04,900.00
	Other Income	IE-9	2,02,499.00	-
	<b>TOTAL -INCOME</b>		<b>79,61,397.00</b>	<b>3,06,86,130.00</b>
B	<b>EXPENDITURE</b>			
	Establishment Expenses	IE-10	1,15,93,595.00	1,03,73,642.00
	Administrative Expenses	IE-11	7,40,388.00	82,01,869.00
	Operations & Maintenance	IE-12	42,92,244.00	40,66,838.00
	Interest & Finance Expenses	IE-13	6,90,528.60	5,61,069.00
	Programme Expenses	IE-14	14,27,258.00	14,21,274.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	11,70,250.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	11,78,926.00	-
	Depreciation	B-11	65,60,960.63	60,06,382.85
	<b>TOTAL - EXPENDITURE</b>		<b>2,64,83,900.23</b>	<b>3,18,01,324.85</b>
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(1,85,22,503.23)	(11,15,194.85)
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(1,85,22,503.23)	(11,15,194.85)
F	Less : Transfer to Reserve Funds			-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(1,85,22,503.23)	(11,15,194.85)

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**NAGAR PARISHAD NAGRI (M.P)**  
**SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT**  
**2023-24**

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1100100	Property Tax		12,36,306.00	8,49,402.00
1100200	Water Tax		13,64,151.00	6,23,525.00
1100300	Sewerage Tax			
1100400	Conservancy Tax		2,18,732.00	
1100500	Lighting Tax			
1100600	Education Tax		1,33,396.00	1,18,281.00
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll Cess		1,87,141.00	3,13,952.00
1108000	Other Taxes			
	Sub-Total		31,39,726.00	19,05,160.00
1109000	Less : Tax Remissions and Refund ( Schedule IE-1(a))		-	-
	Sub-Total		31,39,726.00	19,05,160.00
	<b>Total Tax Revenue</b>		<b>31,39,726.00</b>	<b>1905160.00</b>

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	<b>Total</b>		<b>0.00</b>	<b>0.00</b>

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others			4,12,236.00
1202000	Compensation in lieu of Taxes/ duties		60,000.00	1,17,14,409.00
1203000	Compensation in lieu of Concessions			
	<b>Total assigned revenues &amp; Compensation</b>		<b>60,000.00</b>	<b>1,21,26,645.00</b>

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Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from Civic Amenities			
1302000	Rent From Office Buildings			
1303000	Rent From Guest House			
1304000	Lease Rent			-
1308000	Other Rents		47,200.00	
	Sub-Total		47,200.00	-
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		47,200.00	-
	Total Rental Income From Municipal Properties		47,200.00	-

Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges			
1401100	Licensing Fees			
1401200	Fees for Grant Permit		36,722.00	
1401300	Fees for Certificate or Extract		-	73,290.00
1401400	Development Charges			
1401500	Regularisation fees			
1402000	Penalties and Fines		1,49,823.00	1,45,261.00
1404000	other Fees		-	1,34,722.00
1405000	User Charges		2,51,691.00	
1406000	Entry Fees			
1407000	Service/ Administrative Charges		2,730.00	
1408000	Other Charges		58,909.00	
	Sub-Total		4,99,875.00	3,53,273.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		4,99,875.00	3,53,273.00
	Total Income from Fees & User Charges		4,99,875.00	3,53,273.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		84,000.00	-
1501100	Sale of Forms & Publications			-
1501200	Sale of stores & scrap			90,305.00
1503000	Sale of others		-	-
1504000	Hire Charges for Vehicles			-
1504100	Hire Charges for Equipments			-
	Total Income from sale & hire charges- income head wise		84,000.00	90,305.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		9,47,519.00	72,70,847.00
1601011	Grant Central Govt.		20,27,622.00	81,00,000.00
1601021	Grant From Other Org.		-	35,000.00
1601091	Grant Revenue - Dep. On Grant Asset			
	Total Revenue Grants ,Contributions & Subsidies		29,75,141.00	1,54,05,847.00

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Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit in sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		-	0.00

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		4,05,668.00	8,04,900.00
1712000	Interest on Loans and advances to Employees			
1713000	Interest on Loans to others		3,63,721.00	
1718000	other Interest		1,83,567.00	
	Total Interest Earned		9,52,956.00	8,04,900.00

Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assets		-	-
1804000	Recovery from Employees		634.00	-
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		2,01,865.00	-
	Total other Income		2,02,499.00	0.00

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Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		1,03,72,929.00	95,29,036.00
2102000	Benefits and Allowances			
2103000	Pension			
2104000	Other Terminal & Retirement Benefits		12,20,666.00	8,44,606.00
	<b>Total Establishment Expenses</b>		<b>1,15,93,595.00</b>	<b>1,03,73,642.00</b>

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		14,250.00	2,94,303.00
2201100	Electricity Charges		-	45,22,849.00
2201100	Office Maintenance		26,340.00	3,54,189.00
2201200	Communication Expenses		21,410.00	20,538.00
2202000	Books & Periodicals		-	-
2202100	Printing & Stationary		1,01,540.00	1,37,994.00
2203000	Travelling & Conveyance		-	7,45,142.00
2204000	Insurance		49,996.00	69,200.00
2205000	Audit Fees		35,000.00	11,27,558.00
2205100	Legal Expenses		-	-
2205200	Professional and other Fees		3,31,800.00	5,35,931.00
2206000	Advertisement and Publicity		87,442.00	2,08,975.00
2206100	Membership & subscriptions		-	-
2208000	Other Administrative Expenses		72,610.00	1,85,190.00
	<b>Total Administrative Expenses</b>		<b>7,40,388.00</b>	<b>8201869.00</b>

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		8,51,736.00	-
2302000	Bulk Purchase		26,45,478.00	20,37,668.00
2303000	Consumption of Stores		-	-
2304000	Hire Charges		-	-
2305000	Repairs & Maintenance - Infrastructure Assets		-	16,41,166.00
2305100	Repairs & Maintenance - Civic Amenities		1,26,135.00	-
2305200	Repairs & Maintenance - Building		99,350.00	-
2305300	Repairs & Maintenance - Vehicles		2,18,895.00	3,88,004.00
2305400	Repairs & Maintenance - Furniture		-	-
2305500	Repairs & Maintenance - Office Equipments		15,375.00	-
2305600	Repairs & Maintenance - Electrical Appliances		12,390.00	-
2305700	Repairs & Maintenance - Plant & Machinery		-	-
2305900	Repairs & Maintenance - Others		3,22,885.00	-
2308000	Other Operating & Maintenance Expenses		-	-
	<b>Total Operations &amp; Maintenance</b>		<b>42,92,244.00</b>	<b>40,66,838.00</b>

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Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
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			-
	Interest on Loans From Banks & other Financial Institutions		4,71,965.00	5,60,989.00
2405000	Other Interest		23.60	80.00
2407000	Bank Charges		2,18,540.00	
2408000	Other Finance Charges			
	<b>Total Interest &amp; Finance Charges</b>		<b>6,90,528.60</b>	<b>5,61,069.00</b>

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		52,570.00	1,53,516.00
2502000	Own Programme		9,22,166.00	12,67,758.00
			4,52,522.00	
2503000	Share in Programs of others			
	<b>Total Programme Expenses</b>		<b>14,27,258.00</b>	<b>14,21,274.00</b>

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		-	11,70,250.00
2602000	Contributions [specify details]			
2603000	Subsidies [specify details]			
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>-</b>	<b>11,70,250.00</b>

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	<b>Total Provisions &amp; Write off</b>		<b>-</b>	<b>-</b>

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		11,78,926.00	-
	<b>Total Miscellaneous Expenses</b>		<b>11,78,926.00</b>	<b>-</b>

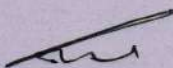
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नगर परिषद नगरी



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Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-

  
 मुख्य नगरपालिका जायमान  
 नगर परिषद नगरी



UDIN - 24402260BKAPIV4982



**NAGAR PARISHAD NAGRI (M.P.)**  
**BALANCE SHEET**  
**As On 31ST MARCH 2024**

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	<b>SOURCES OF FUNDS</b>			
A1	<b>Reserves and Surplus</b>			
	Municipal (General ) Fund	B-1	2,79,84,222.52	4,65,06,725.75
	Earmarked Funds	B-2	40,60,150.00	38,44,856.00
	Reserves	B-3	3,26,54,260.52	1,51,46,038.52
	<b>Total Reserves and Surplus</b>		6,46,98,633.04	6,54,97,620.27
A-2	<b>Grants, Contributions for Specific Purpose</b>	B-4	3,06,81,499.00	2,76,47,135.00
A3	Loans			
	Secured Loans	B-5	44,07,652.00	53,16,883.00
	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>		44,07,652.00	53,16,883.00
	<b>TOTAL SOURCES OF FUNDS (A1-A3)</b>		9,97,87,784.04	9,84,61,638.27
B	<b>APPLICATION OF FUNDS</b>			
B1	<b>Fixed Assets</b>	B-11		
	Gross Block		12,84,37,760.44	11,65,24,109.44
	Less : Accumulated depreciation		5,49,41,392.90	4,83,80,432.26
	Net Block		7,34,96,367.54	6,81,43,677.18
	Capital Work in Progress		42,15,926.00	39,66,279.00
	<b>Total Fixed Assets</b>		7,77,12,293.54	7,21,09,956.18
B2	<b>Investments</b>			
	Investments-General Fund	B-12	1,33,79,745.00	35,80,884.00
	Investments-other Fund	B-13	-	-
	<b>Total Investment</b>		1,33,79,745.00	35,80,884.00
B3	<b>Current Assets, loans &amp; Advances</b>			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	24,28,405.00	13,62,740.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	97,59,582.95	2,25,95,951.55
	Loans , advances and deposits	B-18	-	-
	<b>Total Current Assets</b>		1,21,87,987.95	2,39,58,691.55
B4	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	8,28,140.46	8,22,200.46
	Deposit Works	B-8	-	-
	Other liabilities( Sundry Creditors)	B-9	-	-
	Provisions	B-10	26,64,102.00	3,65,693.00
	<b>Total Current Liabilities</b>		34,92,242.46	11,87,893.46
B5	<b>Net Current Assets (B3-B4)</b>		86,95,745.49	2,27,70,798.09
C	<b>Other Assets.</b>	B-19	-	-
D	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20	-	-
	<b>TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>		9,97,87,784.03	9,84,61,638.27
Notes to the Balance Sheet		B-21		

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## Nagar Parishad, Nagri (M.P)

AS ON 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	4,65,06,725.75
	Addition during the year	
	Surplus for the year	
	Transfers	-
	Total (Rs.)	4,65,06,725.75
	Addition during the year	
	Surplus for the year	
	Transfers	(1,85,22,503.23)
	Balance at the end of the Current year	2,79,84,222.52

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Particulars	Sanchit Nidhi	Bahu Viklang Pension	CM Kanyadan Yojana	Indira Gandhi Rashtriya Nishakt Pension	Indira Gandhi Vidhya Pension	Old Age Pension	Karmakar Mandal	Rashtriya Pariwar Sahayata	Samajik Suraksha Pension	Total
ACCOUNT CODE		3111021	3111020	3117001	3117001	3117001	3117001	3117001	3117001	38,44,856.00
(a) Opening Balance	38,44,856.00									
(b) Additions to the Special Fund										
Grant Received from Govt.										
• Transfer From Municipal Fund										
• Interest / Dividend earned on Special Fund Investments										
• Profit on disposal of Special Fund Investments										
• Appreciation in Value of Special Fund Investments										
• Other Addition (Specify nature)										
Total (b)	2,15,294.00									2,15,294.00
(c) Payments out of Funds										
(i) Capital Expenditure on										
• Fixed Assets										
• others										
(ii) Revenue Expenditure on										
• Salary, Wages and allowances etc.										
• Rent other administrative Charges										
• (iii) Other-Fund Returned										
• Loss on disposal of Special fund Investments										
• Diminution in Value of Special Fund Investments										
• Transferred to Municipal Fund										
Total (c)										
Net Balance at the year end (a+b)-(c)	40,60,150.00									40,60,150.00

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Schedule B-3: Reserves							Accounting Code 3120000	
Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)		
1	2	3	4	5=(3+4)	6	7=(5-6)		
3121000	Capital Contribution	-	-	-	-	-		
3121100	Capital Reserve	1,51,46,038.52	-	1,51,46,038.52	-	1,51,46,038.52		
3122000	Borrowing Redemption	-	-	-	-	-		
3123000	Special Funds (Utilised)	-	1,75,08,222.00	1,75,08,222.00	-	1,75,08,222.00		
3124000	Statutory Reserve	-	-	-	-	-		
3125000	General Reserve	-	-	-	-	-		
3126000	Revaluation Reserve	-	-	-	-	-		
	Total Reserve Funds	1,51,46,038.52	1,75,08,222.00	3,26,54,260.52	-	3,26,54,260.52		



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Nagar Parishad, Nagri (M.P.)

AS ON 31.03.2024

Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	2,76,47,135.00	-	-	-	2,76,47,135.00
(b) Additions to the Grants*					
* Grant received during the year	5,05,31,284.00	1,34,35,001.00	-	-	6,39,66,285.00
* Interest / Dividend earned on	-	-	-	-	-
* Grant Investments	0	-	-	-	-
* Profit on disposal of Grant	-	-	-	-	-
* Investments	-	-	-	-	-
* Appreciation in Value of	-	-	-	-	-
* Grant Investments	-	-	-	-	-
* Other Addition	-	-	-	-	-
Total (b)	5,05,31,284.00	1,34,35,001.00	-	-	6,39,66,285.00
Total (a+b)	7,81,78,419.00	1,34,35,001.00	-	-	9,16,13,420.00
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	-	-	-	-	-
* Capital Expenditure on other	-	-	-	-	-
* Revenue Expenditure on	-	-	-	-	-
* Salary , Wages and allowances etc.	-	-	-	-	-
* Rent	-	-	-	-	-
* Others	-	-	-	-	-
* Loss on disposal of Special fund Investments	6,06,82,274.00	2,49,647.00	-	-	6,09,31,921.00
* Diminution in Value of Special Fund Investments	-	-	-	-	-
* Grants Refunded	-	-	-	-	-
* Other administrative Charges	-	-	-	-	-
Total (c)	6,06,82,274.00	2,49,647.00	-	-	6,09,31,921.00
Net Balance at the year end (a+b)-(c)	1,74,96,145.00	1,31,85,354.00	-	-	3,06,81,499.00



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Nagar Parishad, Nagri (M.P)

AS ON 31.03.2024

Accounting Code 3300000

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.		-
3302000	Loans From State Govt. & Associations		-
3303000	Loans From Govt. bodies		-
3304000	Loans From International Agencies		-
3305000	Loans From banks & other financial Institutions	44,07,652.00	53,16,883.00
3306000	Other Terms Loans		-
3307000	Bonds & debentures		-
3308000	Other Loans		-
	Total Secured Loans	44,07,652.00	53,16,883.00

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Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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Nagar Parishad, Nagri (M.P)

AS ON 31.03.2024

Accounting Code 3400000

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money deposit	4,92,244.00	4,92,244.00
3401011	Security deposit	3,35,896.46	3,29,956.46
3401012	Performance Gaurntee Deposit		0.00
3402001	Water deposit		
Total Deposit Received		8,28,140.46	8,22,200.46

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Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Accounting Code 3410000

Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposit Works	-	-	-	-	-

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Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable	-	-
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	-	-

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Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	26,64,102.00	3,65,693.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	26,64,102.00	3,65,693.00

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UDINT- 24402260BKAPIV4982



Account Code	Particulars	Gross Block				Accumulated Depreciation		Net Block		
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the previous year
	2	3	4	5	6	7	8	10	11	12
101000	Land	291915	-	-	2,91,915.00	0	-	-	2,91,915.00	2,91,915.00
107000	Building	10680206.34	5,12,329.00	-	1,11,92,535.34	1690047.14	3,54,803.37	20,44,850.51	91,47,684.83	89,90,159.20
103000	Roads and Bridges	67400784.1	40,77,321.00	-	7,14,78,105.10	30039502.64	33,95,209.99	3,34,34,712.64	3,80,43,392.46	3,73,61,281.46
103100	Sewerage and Drainage	16809469	13,90,734.00	-	1,82,00,203.00	4030475.368	11,52,072.85	51,82,548.22	1,30,17,654.78	1,27,78,993.63
103200	Water Ways	7927616	-	-	79,27,616.00	2759948.134	2,51,305.43	30,11,253.56	49,16,362.44	51,67,667.87
103300	Public Lightings	2597959	-	-	25,97,959.00	1376829.975	1,23,403.05	15,00,233.03	10,97,725.97	12,21,129.03
1104000	Plants & Machinaries	0	-	-	-	0	-	-	-	-
1106000	Office & other Equipments & Computers	363197	-	-	3,63,197.00	201118.435	34,503.72	2,35,622.15	1,27,574.85	1,82,078.57
1107000	Furniture, Fixture, Fittings and Electrical Appliances	1749589	-	-	17,49,589.00	727425.895	1,66,210.96	8,93,636.85	8,55,952.15	10,22,163.11
1108000	Other Fixed Assets	0	-	-	-	0	-	-	-	-
1109000	Vehicles	8703374	10,82,878.00	-	97,86,252.00	7555084.67	9,29,693.94	84,84,778.61	13,01,473.39	11,48,289.33
	Infrastructure Assets	0	48,50,389.00	-	48,50,389.00	-	1,53,757.33	1,53,757.33	46,96,631.67	-
	Total	11,65,24,109.44	1,19,13,651.00	-	12,84,37,760.44	4,83,80,432.26	65,60,960.63	5,49,41,392.90	7,34,96,367.54	6,81,43,677.18
4120000	Capital WIP	39,66,279.00	2,49,647.00	-	42,15,926.00	-	-	-	42,15,926.00	-



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Nagar Parishad, Nagri (M.P.)

AS ON 31.03.2024

Accounting Code 4200000

Schedule B-12 : Investments- General Funds

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	0
	- State Govt. Securities		-	-	0
	- Debentures and Bonds		-	-	0
	- Preference Shares		-	-	0
	- Equity Shares		-	-	0
	- Units of Mutual Funds		-	-	0
	- Other Investments (Fixed Deposits)		-	1,33,79,745.00	35,80,884.00
	<b>Total Investments General Fund</b>		-	<b>1,33,79,745.00</b>	<b>35,80,884.00</b>



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Nagar Parishad, Nagri (M.P.)  
AS ON 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	-
	- State Govt. Securities		-	-	-
	- Debentures and Bonds		-	-	-
	- Preference Shares		-	-	-
	- Equity Shares		-	-	-
	- Units of Mutual Funds		-	-	-
	- Other Investments		-	-	-
	- Fixed Deposit		-	-	-
	<b>Total Investments - Other Funds</b>		-	-	-



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## Nagar Parishad, Nagri (M.P)

AS ON 31.03.2024

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

Accounting Code 4300000

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

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Schedule B-15 : Sundry Debtors(Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	14,55,300.00	-	14,55,300.00	2,45,820.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub - Total	14,55,300.00	-	14,55,300.00	2,45,820.00
	Net Receivables for Property Taxes	14,55,300.00	-	14,55,300.00	2,45,820.00
43110	Receivables for Other Taxes	4,97,157.00	-	4,97,157.00	8,98,380.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub - Total	4,97,157.00	-	4,97,157.00	8,98,380.00
	Net Receivables for Other Taxes	4,97,157.00	-	4,97,157.00	8,98,380.00
	Receivables for Fees & User Charges	4,75,948.00	-	4,75,948.00	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub - Total	4,75,948.00	-	4,75,948.00	-
	Net Receivables for Fees & User Charges	4,75,948.00	-	4,75,948.00	-
43111	Total Receivable Form Other Sources	-	-	-	2,18,540.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub - Total	-	-	-	2,18,540.00
	Net Receivable Form Other Sources	-	-	-	2,18,540.00
	Total Sundry Debtors (Receivables)	24,28,405.00	-	24,28,405.00	13,62,740.00



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Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

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

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Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	97,59,582.95	2,25,95,951.55
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	<b>Sub Total</b>	<b>97,59,582.95</b>	<b>2,25,95,951.55</b>
4504000	Balance with Bank-Special Funds	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>
	<b>Total Cash &amp; Bank Balances</b>	<b>97,59,582.95</b>	<b>2,25,95,951.55</b>

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UDIN: 24402260BKAPIV4982



Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies	-	-	-	-	-
4608000	- Other Current Assets	-	-	-	-	-
	Sub - Total	-	-	-	-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-



मुख्य नगरपालिका अधिकारी  
नगर परिषद नगरी

UDIN:- 244022608KAPI V4982



Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

मुख्य नगरपालिका अधिकारी  
नगर परिषद नगरी



UDIN- 24402260 BKAPIV4982



Nagar Parishad, Nagri (M.P)  
AS ON 31.03.2024

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-



मुख्य नगर पालिका अधिकारी  
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