# NAGAR PARISHAD AMARPATAN

## AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24

# AUDITORS

**PRANAY K SAXENA & COMPANY**

CHARTERED ACCOUNTANTS

मु०लि०/ लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

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INDEPENDENT AUDITOR'S REPORT

**To the Stakeholders of** NAGAR PARISHAD AMARPATAN

1. **Report on the Financial Statements**
We have audited the accompanying financial statements of NAGAR PARISHAD AMARPATAN ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. **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. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. **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/sub 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

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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.

4. **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 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, 2024.

5. **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.

6. **Emphasis of Matters**

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

a) 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 minor 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.

d) Non-availability of details related with Tenders.

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e) Non verification of EPF deducted and deposited, as same has not been made available to us by the ULB.

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 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 accounts 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'.

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Annexure '1'

**Report on Internal Financial Controls over Financial Reporting**

1. **Report on the Internal Financial Controls of the ULB ("the ULB")**
We have audited the internal financial controls over financial reporting of NAGAR PARISHAD AMARPATAN ("the ULB") as of March 31ST, 2024 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.

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 operatedeffectively 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

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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

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;

b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted 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

c) 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, 2024:

a) 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

b) 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.

c) 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.

d) 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.

e) The Urban Local Body (ULB) has not maintained a proper cash book. There are numerous errors in daily balancing and in carrying forward the closing balances as opening balances for subsequent days. Furthermore, the ULB has failed to account for grants, credit, and debit entries in the cash book on a timely basis as and when these transactions occurred. Instead, the ULB has passed correction entries at the end of the financial year, dated 31st March 2024. Even in these correction entries, appropriate head-wise bifurcation of debit and credit transactions has not been carried out. In the absence of necessary documents, supporting information, and satisfactory explanations from the ULB, we expressly disclaim responsibility for the correctness and reliability of these correction entries made as on 31st March 2024.

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



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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, 2024 based on the criteria established by the ULB.

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, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB prepared by the ULB.

**UDIN - 25433189BMLNLT2514**

For : Pranay K Saxena & Company
Chartered Accountants

Date: 30/06/2025

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

CA Kundan Baranwal (Partner)
MRN – 433189



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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.

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 the cash book on test check basis and no major discrepancy was noticed by us. However 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 cash book should be duly supported by necessary documentary evidences and authorizations.

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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 2023-24 & 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. Registers related to Property Tax, Water Tax and Shop rent were not made available to us by the ULB and hence we cannot verify and confirm the revenue due and recovery individual wise.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
It was explained to us that Fixed Deposit Receipts (FDRs) were maintained by the ULB during the year. However, during the course of our audit, no FDR certificates were provided to us for verification. While an FDR statement was found, the corresponding entries have not been accounted for in the books of accounts. In the absence of necessary supporting records and documentation, we are unable to comment on the accuracy or completeness of the interest income accrued or received on these FDRs.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
In the absence of necessary records, we cannot comment on interest on FDR.

2. <u>Audit of Expenditure:</u>

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 on test check basis.

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 entriesof cash book cannot be ruled out.

Verification of taxes paid/payable to government was made during the course of audit and following observations were made:

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ULB has not provided challans or returns for payment of TDS on GST, TDS-Income Tax, EPF etc to the Government. However, ULB has explained that same had been duly deposited on or before the due date. ULB maintains physical records for deduction related to TDS-IT & TDS-GST which was produced before us for verification.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
We have verified monthly balance of cashbook on test check basis and no measure discrepancies were noticed related to totaling and balancing.

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 bycompetent 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 was duly supported by financial and administrative sanctions accorded by competent authority.

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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 not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from the respective department. 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.

In the absence of required information regarding payments we disclaim our responsibility on correctness of the above closing balances of the grant.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

### 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 not maintained Fixed Asset Registers, Stock Register, Register of Settlement of Contractor / Supplier Bills, Register of Advances to Contractors, Loan Registers etc as prescribed under MP MAM.

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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 stated in point no. 1 above, 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.

   The Bank Reconciliation Statement for the financial year 2023–24 is attached with this report. It is noted that there is a significant opening difference in bank balances, carried forward from the financial years 2021–22 and 2022–23. The ULB has not prepared an opening reconciliation statement to address and resolve these discrepancies. This unresolved difference has continued year after year, which reflects an incorrect accounting practice.

   It is strongly recommended that the ULB prioritize the preparation of proper opening reconciliation statements for the previous financial years in order to ensure accurate and transparent accounting.

   However, the bank-wise actual balances as on **31st March 2024** are provided below

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| NAGAR PARISHAD AMARPATAN BANK BALANCES SUMMARY | | |
|---|---|---|
| **Bank Name** | **Account Number** | **Balances as on 31-03-2024** |
| STATE BANK OF INDIA | 53052169430 | 4,38,71,676.17 |
| Axis Bank | 920010054990368 | 9,356.00 |
| STATE BANK OF INDIA | 38997752817 | 36,758.45 |
| ICICI BANK | 413101000160 | 22,08,573.38 |
| INDIAN BANK (INDIAN BANK) | 20313422431 | 19,52,818.00 |
| INDIAN BANK (PMAY) | 50372003142 | 5,82,739.00 |
| UNION BANK (IDSMT REVOLING FUND) | 636901010050155 | 72,72,579.22 |
| INDIAN BANK (INDIAN BANK) | 50305476970 | - |
| INDIAN BANK (acc-50305476970 to FDR) | 7299642516 | 60,57,464.00 |
| INDIAN BANK (Sanchit Nidhi) | 50305477248 | 26,43,058.00 |
| STATE BANK OF INDIA | 30314298815 | 1,81,181.00 |
| STATE BANK OF INDIA | 31472492197 | 39,038.00 |
| STATE BANK OF INDIA | 34826297376 | 17,38,833.50 |
| STATE BANK OF INDIA | 63046436659 | 9,90,750.00 |
| **TOTAL** | | **6,75,84,824.72** |

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 not made available to us. Hence verification of the same cannot be done from the entries in cash book. The payments out of grants were verified on test check basis and found to be correct. A summarized statement of grants maintained by the ULB has been provided to us and same has been provided in 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.

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7) The auditor shall reconcile the account of receipt and payment especially for project funds.

The ULB does not maintain separate cash books for different schemes and projects. As a result, we are unable to comment on the reconciliation of scheme-wise receipts and payments. Furthermore, the ULB lacks clarity regarding the source or head of account for several credit and debit entries in its bank accounts. Such transactions are directly recorded as "Bank Suspense Receipts" in the case of credits and "Bank Suspense Payments" in the case of debits in the bank account. The amounts involved under these unidentified entries are significant.

4. **Audit of FDR**

1) The auditor is responsible for audit of all fixed deposits and term deposits.

It was explained to us that Fixed Deposit Receipts (FDRs) were maintained by the ULB during the year. However, during the course of our audit, no FDR certificates were provided for our verification. While an FDR bank statement was found, the related entries have not been accounted for in the books of accounts. Consequently, in the absence of necessary supporting documentation and records, we are unable to comment on the accuracy or completeness of the interest income accrued or received on these FDRs.

It is further noted that the FDR balances reflected in the financial statements have been recorded based on the opening balances provided by the ULB. These figures were prepared by external professionals during the preparation of the accounts using the double-entry system of accounting. The ULB was unable to provide any clarification or documentation in support of these balances

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

In the absence of necessary required records & explanation from ULB we are unable to comment upon this.

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.

In the absence of necessary required records & explanation from ULB we are unable to comment upon this.

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4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
During our test check we found that no such entries had been done in the cash book.

5. **Audit of Tenders / Bids**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we can comment on procedures of tenders / bids.

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.
No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the constructionand maintenance period.

4) The bank guarantees, if received in lieu of bid processing fee / performanceguarantee 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.





मुलेखि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Office
Nagar Parishad Amarpatan
Distt Satna (M.P.)

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
+91-9713420677, 7828264242
ca.kkb1989@gmail.com

## 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. Grant registers were not provided by the ULB.

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

   Grant register is not maintained by the ULB. Hence we cannot comment upon the correctness of balances reported in the absence of necessary documents for verification.

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. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. 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.

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, due to inherent limitation of internal controls over financial reportingpossibilities of fund diversion cannot be ruled out completely.

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021701C BHOPAL





मु.न.पा.अधि./लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म.प्र.)

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Distt Satna (M.P.)

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## Other Audit Observations

1. Nagar Parishad does not follow practice of preparing Income & Expenditure and financial statements. However, Nagar Parishad used to prepare Budget and statement of receipt and payment account, which shall be regarded as the final document on which we express our opinion. It is highly recommended to implement Double Entry System for book keeping in the Nagar Parishad itself, we didn't found last financial year double entry books for audit purposes. It is also recommended to implement computerized Accounting System for better and smooth working.

2. **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 Parishad as of 31 March 2023 a sum of Rs 331.20 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

Rs In Lakh

| Type of Tax | Due amount recoverable on 01/04/23 | Received From Previous Dues | Un-Recovered Due for More than a Year | Current Year Due | Current Year Received | Un-Recovered due of Curent Year | Total un-recovered amount |
|---|---|---|---|---|---|---|---|
| Sampatti Kar | 2983960.00 | 851676.00 | 2132284.00 | 1024190.00 | 1950470.00 | -926280.00 | 1206004.00 |
| Samekit Kar | 2771540.00 | 957995.00 | 1813545.00 | 536387.00 | 1090200.00 | -553813.00 | 1259732.00 |
| Shiksha Upkar | 500278.00 | 53830.00 | 446448.00 | 329853.00 | 330670.00 | -817.00 | 445631.00 |
| Nagariya Vikas Upkar | 1073324.00 | 70047.00 | 1003277.00 | 328407.00 | 603940.00 | -275533.00 | 727744.00 |
| Jalkar | 2352665.00 | 374897.00 | 1977768.00 | 912248.00 | 300446.00 | 611802.00 | 2589570.00 |
| Bhavan Bhumi Rent | 5183008.00 | 1700707.00 | 3482301.00 | 2744614.00 | 1552880.00 | 1191734.00 | 4674035.00 |
| Others | 2186894.00 | 486773.00 | 1700121.00 | 1740188.00 | 412200.00 | 1327988.00 | 3028109.00 |
| **Total** | **17051669.00** | **4495925.00** | **12555744.00** | **7615887.00** | **6240806.00** | **1375081.00** | **13930825.00** |
| **Total Un-Recovered amount 139.30 Lakhs** | | | | | | | |

For Pranay K Saxena & Company
Chartered Accountants

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

Kundan

CA Kundan K Baranwal
Membership No - 433189





मु०लि०/ लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatar
Distt Satna (M.P.)

Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS
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## Reporting on Audit Paras for Financial Year 2023-24

**Name of ULB:** NAGAR PARISHAD AMARPATAN
**Name of Auditor:** Pranay K Saxena & Company, Chartered Accountants

| S. no. | Parameters | Description | Observation in brief | Suggestions |
|---|---|---|---|---|
| 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 | Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time. |
| 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 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 of audit report attached | NA. |
| 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 utilization | Observations were listed in brief in point no. 6 of annexure 2 of audit report attached | Grant register should be updated and balanced regularly with its Utilization Certificate. |

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL





मु०लि०/ लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

| | | | | |
|---|---|---|---|---|
| 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 | |
| 8 | a) Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance ) with respect to revenue receipts (Tax & Non Tax). | 119.43%<br>(5,13,86,330.13) / 4,30,25,420.87) x 100 | | |
| | b) Percentage of Capital expenditure wrt Total expenditure. | 39.91%<br>(3,41,32,594.00 / 8,55,18,924.13) x 100 | | |
| 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 | NA |

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL





मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

Name of ULB Nagar Parishad Amarpatan

Name of Auditor Pranay K Saxena & Company

Annexure C

Amount in Rs

| S.no. | Parameters | Description | | % of growth | Observation in brief | Suggestions |
|---|---|---|---|---|---|---|
| | Audit of Revenue | Receipt in (Rs.) | | | | |
| | Rajaswa Kar wasooli | 2022-23 | 2023-24 | | | |
| 1 | Sampatti Kar | 815033.00 | 859258.00 | 5.43 | Collections in current year wrt previous financial year is more than 5.43% which is appreciable But still there is scope of improvement on collection of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| 2 | Samekit Kar | 377830.00 | 395502.00 | 4.68 | Collections in current year wrt previous financial year is more than 4.68% which is appreciable But still there is scope of improvement on collection of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| 3 | Nagriya Vikas Upkar | 9806.00 | 272423.00 | 2678.13 | Collections in current year wrt previous financial year is more than 2678.13% which is appreciable But still there is scope of improvement on collection of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| 4 | Shiksha upkar | 206255.00 | 210173.00 | 1.90 | Collections in current year wrt previous financial year is more than 1.90% which is appreciable But still there is scope of improvement on collection of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| | **Total** | **1408924.00** | **1737356.00** | | | |
| | **Gair-Rajaswa wasooli** | | | | | |
| 5 | Bhawan Bhoomi Kiraya | 1726087.35 | 3484038.97 | 101.85 | Collections in current year wrt previous financial year is more than 101.85% which is commendable But still there is scope of improvement on collection of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| 6 | Jal Upbhokta Prabhar | 568075.00 | 793583.63 | 39.70 | Collections in current year wrt previous financial year is more than 39.70% which is appreciable. Need to improve collection efforts of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| 7 | Other Upbhokta Prabhar | 1910373.90 | 830390.00 | -56.53 | Collections in current year wrt previous financial year is below 56.53% which is very poor. But still there is scope of improvement on collection of prevous years dues | ULB should impose strict penalties and legal actions to improve past & current year due collections |
| | **Total** | **4204536.25** | **5108012.60** | | | |
| | **Grand Total** | **5613460.25** | **7480275.60** | | | |

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

| | | | | | |
|---|---|---|---|---|---|
| | | | 340 - Repayment of EMD | | 5,58,107.00 |
| | | | 34010 - To Contractors/Suppliers | 5,58,107.00 | |
| **160 - Revenue Grants, Contribution & Subsidies** | | 3,00,000.00 | | | |
| 16010 - Revenue Grants | 3,00,000.00 | | | | |
| | | | **4 - Capital Expenditure & Assets** | | |
| **171 - Interest Earned** | | 26,20,979.84 | **410 - Fixed Assets** | | 2,83,26,946.00 |
| 17110 - Interest From Bank Accounts | 26,20,979.84 | | 41020 - Buildings | 24,56,294.00 | |
| | | | 41030 - Road & Bridge | 1,54,01,845.00 | |
| **180 - Other Income** | | 30,59,392.43 | 41031 - Sewerage & Drainage | 71,82,454.00 | |
| 18080 - Miscellaneous Income | 30,59,392.43 | | 41032 - Waterways | 18,51,354.00 | |
| | | | 41033 - Public Lighting | 11,46,641.00 | |
| | | | 41060 - Office Equipment | 2,38,258.00 | |
| | | | 41070 - Furniture, Fixtures & Appliances | 50,100.00 | |
| **3 - Capital Receipts & Liabilities** | | | | | |
| **310 - Municipal (General) Fund** | | 2,10,44,001.40 | **412 - Capital Work In Progress** | | 48,02,849.00 |
| 31010 - Municipal Fund | 2,18,44,001.40 | | 41210 - Assets out of Specific Grants | 48,02,849.00 | |
| **320 - Grants, Contribution for Specific Purposes** | | 1,93,64,322.00 | **420 - Investments -General Fund** | | 16,261.00 |
| 32010 - Central Government | 79,10,399.00 | | 42080 - Other Investments | 16,261.00 | |
| 32020 - State Government | 1,14,53,923.00 | | | | |
| **340 - EMD/Deposits Received :** | | 15,130.00 | **430 - Stock In Hand** | | 1,36,311.00 |
| 34010 - From Contractors/Suppliers | 12,600.00 | | 43080 - Other Stores | 1,36,311.00 | |
| 34020 - Deposits - Revenues | 2,530.00 | | | | |
| **350 - Other Liabilities** | | | | | |
| **35041 - Advance Collection of Revenues** | | 73,000.00 | | | |
| *35041-02 - Rent -Advance (Shop Rent )* | 73,000.00 | | | | |
| **35080 - Others, Miscellaneous** | | *2,12,88,460.38* | | | |
| *35080-00 - Consolidated Other Liabilities* | 2,12,88,460.38 | | | | |
| **Suspense A/c** | | 14,70,00,744.00 | **Suspense A/c** | | 15,05,44,969.80 |
| *Bank-Suspense* | 30,97,139.00 | | *Bank-Suspense* | 66,50,448.50 | |
| *Totaling Error/Mistake FY 2023-24* | 14,39,03,605.00 | | *Totaling Error/Mistake FY 2023-24* | 14,38,94,521.30 | |
| | | | **Closing Balance** | | 6,75,84,824.72 |
| | | | Bank Accounts | 6,75,84,824.72 | |
| **Total** | | 30,36,48,718.65 | Total | | 30,36,48,718.65 |

For. Pranay K Saxena & Co
Chartered Accountants

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

Chief Municipal Officer
Nagar Palika Parishad Ashoknagar

Chief Accounts Officer
Nagar Palika Parishad Ashoknagar

CA Kundan Barnwal (Partner)
Membership No - 433189





मु०लि०/ लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

Nagar Parishad Amarpatan
District-Satna, M.P.
Receipts and Payments
For the period from 01st. April 2023 to 31st March 2024

| Receipts | Amount | Amount | Payment | Amount | Amount |
|---|---|---|---|---|---|
| **Opening Balance** | | 5,10,37,640.00 | **2 - Revenue Expenditure** | | 2,65,76,656.00 |
| Bank Accounts | 5,10,37,640.00 | | 210 - Establishment Expenses | | |
| | | | 21010 - Salaries, Wages And Bonus | 2,46,05,558.00 | |
| | | | 21020 - Benefits And Allowances | 3,44,400.00 | |
| **1 - Revenue Income** | | | 21040 - Other Terminal & Retirement Benefits | 16,26,698.00 | |
| **110 - Rates & Tax Revenue** | | | | | |
| **11001 - Property Tax** | | 17,37,356.00 | **220 - Administrative Expenses** | | 54,96,374.23 |
| *11001-01 - Property Tax on Building-Residential Use(Sampatti Kar)* | 8,59,258.00 | | 22011 - Office Maintenance | 42,50,445.23 | |
| *11001-31 - Consdtd, Integrtd, on Properties- (Samekit Kar)* | 3,95,502.00 | | 22012 - Communication Expenses | 18,446.00 | |
| *11001-41-Shiksha Upkar Chain* | 2,16,173.00 | | 22020 - Books & Periodicals | 6,464.00 | |
| *11001-51-Nagriya Vikas Upkar* | 2,72,423.00 | | 22021 - Printing & Stationary | 8,91,755.00 | |
| **11002 - Water Tax (Incl Fee & Charges)** | | 7,93,584.63 | 22030 - Travelling & Conveyance | | |
| *11002-01 Un-Metered Water Supply-Domestic* | 6,75,735.00 | | 22030 - Travelling & Conveyance | 46,687.00 | |
| *11002-07 - Surcharge on Water Domestic* | 1,17,849.63 | | 22050 - Audit Fees | 35,000.00 | |
| | | | 22051 - Legal Exp | 25,000.00 | |
| **11003 - Sewerage Tax** | | 8,30,790.00 | 22052 - Professional and Other Fees | 89,560.00 | |
| *11003-00 - Consolidated Sewerage Tax* | 8,30,390.00 | | 22060 - Advertisement And Publicity | 1,28,583.00 | |
| | | | 22080 - Other Administrative Expenses | 2,494.00 | |
| **120 - Assigned Revenues & Compensations :** | | | | | |
| **12010 - Taxes & Duties Collected By Others** | | 1,00,06,670.00 | **230 - Operations & Maintenance** | | 1,66,06,090.00 |
| *12010-11 - Stamp Duty on Transfer of Properties* | 38,83,432.00 | | 23010 - Power Fuel | 30,53,956.00 | |
| *12010-21 - Passenger Tax & Export Tax (Samekit Anudan)* | 15,86,000.00 | | 23040 - Hire Charges of Vehicle | 1,36,750.00 | |
| *12010-31 - Basic Amenities* | 45,37,238.00 | | 23050 - Repairs & Maintenance Infrastructure Assets | 39,67,931.00 | |
| | | | 23051 - Repair & Maint-CIVIC | 14,94,907.00 | |
| **12020 - Compensation in Lieu Of Taxes & Duties** | | 1,94,06,170.00 | 23053 - Repairs & Maintenance Vehicles | 8,33,552.00 | |
| *12020-01 - Compensation in Lieu of Octori (ChungiChatipurti)* | 1,94,06,170.00 | | 23054 - Repairs & Maintenance Furniture | 2,30,739.00 | |
| | | | 23055 - Repairs & Maintenance Office Equipment | 1,33,490.00 | |
| **130 - Rental Income From Municipal Properties :** | | | 23056 - Repairs & Maintenance Electrical Appliances | 1,19,163.00 | |
| **13010 - Rent From Civic Amenities** | | 27,15,278.97 | 23057-Repair & maint-Plant & Machinery-JCB Rent | 3,85,038.00 | |
| *13010-01 - Rent From Markets (Bazar Baithak Sulk)* | 2,45,260.00 | | 23080 - Other Operating & Maintenance Expenses | 62,50,564.00 | |
| *13010-01 - Rent From Markets* | 12,29,621.00 | | **240 - Interest & Finance Charges** | | 3,558.90 |
| *13010-07 Rent From Market (Dukan Kiraya Chalu)* | 12,40,397.97 | | 24070 - Bank Charges | 3,558.90 | |
| **13080 - Other Rents:** | | 7,68,760.00 | **250 - Programme Expenses** | | 9,73,402.00 |
| *13080-11 - Stand Parking Sulk* | 7,68,760.00 | | 25010 - Election Expenses | 17,568.00 | |
| | | | 25020 - Own Programme | 9,55,834.00 | |
| **140 - Fees & User Charges** | | 2,41,545.00 | **260 - Revenue Grants, Contribution and Subsidies** | | 17,30,249.00 |
| 14011 - Licensing Fees | 7,335.00 | | 26010 - Grants | 17,30,249.00 | |
| 14013 - Fees For Certificate Or Extract | 73,580.00 | | | | |
| 14015 - Regularisation Fees | 30.00 | | **3 - Capital Receipts & Liabilities** | | |
| 14050 - User Charges | 1,60,600.00 | | **330 - Repayment of HUDCO Loans** | | 2,92,120.00 |
| **150 - Sale & Hire Charges** | | 5,45,295.00 | 33050 -Loans From Bank&Other Financial Institutions | 2,92,120.00 | |
| 15011 - Sale of Forms & Publications | 5,45,295.00 | | | | |

PRANAY K. SAXENA
CHARTERED ACCOUNTANTS
FRN 021731C
BHOPAL

मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatar
Distt Satna (M.P.)

## NAGAR PARISHAD AMARPATAN (M.P.)

Bank Reconciliation Statement As on 31 March 2024

| | |
|---|---|
| Balance as per Cash Book as on 31st March 2024 (As per Annexure-1) (Excludes: FDR) | 2,00,39,391.94 |
| Balance as per Cash Book as on 31st March 2024 (As per Annexure-1) (Fixed Deposit Receipts | 60,57,464.00 |
| Add : Opening Balance Difference between Bank & Cash Book (FY 2021-22) | 2,01,96,736.54 |
| Add : Opening Balance Difference between Bank & Cash Book (FY 2022-23) | 2,12,91,232.24 |
| | |
| | - |
| Add : Amount Credited by the bank but not Debited in the cash book : | |

| Date | Particulars | Bank | C.B. Folio | Amount |
|---|---|---|---|---|
| | | | | |
| | | | | |

Less : Totalling Error in Cash book (due to Expenses addback in cashbook)

| Date | Particulars | Bank | C.B. Folio | Amount |
|---|---|---|---|---|
| | | | | |

| | |
|---|---|
| | - |
| Less: Adjustment Amount in the cash book : | |

| Date | Particulars | Bank | C.B. Folio | Amount |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | |
|---|---|
| Balances as per Bank Statement as on 31st March 2024 | 6,75,84,824.72 |

PRANAY K. SAXENA CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

मु० लि० / लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

Revised Abstract Sheet For Reporting on audit Paras Sr.No

| Sr.No | Division | District | ULB NAME | ULB Type |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | REWA | SATNA | AMARPATAN | MUNICIPALITY |

| REVENUE RECEIPTS | | | | | | | CAPITAL RECEIPTS | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Property Tax | Other Tax Revenue | Fee & USER Charges | Revenue From Muncipal Property | Assigned Revenue | Revenue Grants Contribution & Subsidies | Other Income | Capital Receipts | Central Finance commission Receipts | State Finance Commission Receipts | Other Grants |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17,37,356 | 16,23,974 | 2,41,545 | 34,84,039 | 2,94,12,840 | 3,20,000 | 61,[illegible] | 4,32,27,591.73 | 79,10,399 | 1,14,53,923 | |

| TOTAL RECEIPTS | REVENUE EXPENDITURE | | | | | CAPITAL EXPENDITURE | | TOTAL EXPENDITURE |
|---|---|---|---|---|---|---|---|---|
| | Establishment Expenses | Administration Expenses | Operation & Maintenance Expenses | Interest & Finance Charges | Other Expenses | Loan Repayment (Principal) | Other Capital Expenditure | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 10,56,10,335 | 2,65,76,656 | 54,96,374 | 1,66,06,090 | 3,559 | 27,03,651.00 | 2,92,120.00 | 3,38,40,474 | 8,55,18,924 |

PRANAY K. SAXENA CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

## NAGAR PARISHAD AMARPATAN (MP)
## BALANCE SHEET
## AS AT 31st MARCH 2024

TABLE -2 :

| | Particulars | Schedule No | Current Year 2023-2024 (Rs) | Previous Year 2022-2023 (Rs) |
|---|---|---|---|---|
| A | SOURCES OF FUNDS | | | |
| A1 | **Reserves & Surplus** | | | |
| | Municipal (General) Fund | B-1 | 7,91,97,831.86 | 8,32,39,823.10 |
| | Earmarked Funds | B-2 | 5,68,470.00 | 5,68,470.00 |
| | Reserve Funds | B-3 | 3,35,62,004.00 | 3,05,11,124.00 |
| | **Total Reserves & Surplus** | | 11,33,28,305.86 | 11,43,19,417.10 |
| A2 | **Grants, Contribution for Specific Purposes** | B-4 | 5,72,14,608.00 | 6,68,89,520.00 |
| A3 | **Loans** | | | |
| | Secured Loans | B-5 | 9,74,030.00 | 12,66,150.00 |
| | Unsecured Loans | B-6 | - | - |
| | **Total Loans** | | 9,74,030.00 | 12,66,150.00 |
| | **TOTAL SOURCES OF FUNDS (A1 - A3)** | | 17,15,36,943.86 | 18,24,75,087.10 |
| B | **APPLICATION OF FUNDS** | | | |
| B1 | **Fixed Assets** | B-11 | | |
| | Goss Block | | 18,52,97,570.40 | 14,38,44,044.40 |
| | Less: Accumulated Depreciation | | 8,85,13,442.92 | 7,96,70,258.88 |
| | Net Block | | 9,67,84,127.48 | 6,41,73,785.52 |
| | Capital Work in Progress | | 43,53,781.00 | 1,29,04,299.00 |
| | **Total Fixed Assets** | | 10,11,37,908.48 | 7,70,78,084.52 |
| B2 | **Investment** | | | |
| | Investment - General Funds | B-12 | | |
| | Investment - Other Funds | B-13 | 60,57,464.00 | 94,39,076.00 |
| | **Total Investment** | | 60,57,464.00 | 94,39,076.00 |
| B3 | **Current Assets, Loans & Advances** | | | |
| | Stock - In- Hand | B-14 | 21,49,677.00 | 20,13,366.00 |
| | Sundry Debtors (Receivables) | B-15 | 1,39,30,825.06 | 1,44,42,145.95 |
| | Gross Amount Outstanding | | | |
| | Less: Accumulated Provisions against bad & doubdtful receivables | | | |
| | Pre-Paid Expenses | B-16 | - | - |
| | Cash And Bank Balance | B-17 | 2,00,39,391.94 | 5,10,37,640.00 |
| | Loans, Advances and Deposits | B-18 | 78,28,337.00 | 65,46,497.00 |
| | **Total Current Assets, Loans & Advances** | | 4,39,48,231.00 | 7,40,39,648.95 |
| B4 | **Current Liabilities & Provisions** | | | |
| | Deposits Received | B-7 | 8,09,067.00 | 1,23,458.00 |
| | Deposit Works | B-8 | - | - |
| | Other Liabilities (Sundry Creditors) | B-9 | 86,053.00 | (2,20,41,735.63) |
| | Provisions | B-10 | - | - |
| | **Total Current Liabilities & Provisions** | | 8,95,120.00 | (2,19,18,277.63) |
| B5 | **Net Current Assets (B3-B4)** | | 4,30,53,111.00 | 9,59,57,926.58 |
| C | **Other Assets** | B-19 | 2,12,88,460.38 | - |
| D | **Miscellaneous Expenditure (to the extent of Not Written off)** | B-20 | - | - |
| | **TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)** | | 17,15,36,943.86 | 18,24,75,087.10 |
| | **Notes to the Balance Sheet -Attached** | | - | - |

For: Nagar Parishad Amarpatan

Chief Municipal Officer Chief Account Officer

For Pranay K Saxena & Co
Chartered Accountants

PRANAY K. SAXENA CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

Nandan Baranwal (Partner)
Membership No - 433189

Date: 30.06.2025
Place: Bhopal

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मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

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NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

**Schedule B-1 : Municipal (General) Fund** — **ACCOUNT CODE :3101000**

| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Development and Maintenance | Bustee Services | Commercial Projects | General Account |
|---|---|---|---|---|---|---|
| | | | | | | |
| 3100000 | Balance as per previous year account | - | - | - | - | 8,32,39,813.10 |
| | **Addition during the year:** | - | - | - | - | - |
| * | Surplus for the year | | | | | 54,13,355.76 |
| * | Fund for Prev Year | | | | | - |
| | **Total** | - | - | - | - | 8,86,53,168.86 |
| | **Deduction during the year:** | | | | | - |
| * | Deficit for the year | - | - | - | - | 94,55,337.00 |
| * | Transfers | - | - | - | - | |
| | | | | | | |
| | **Balance as at end of the Current Year** | - | - | - | - | 7,91,97,831.86 |

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

मु०नि०/लेखापाल
नगर परिषद अमरपाटन

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

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

ACCOUNT CODE : 31100-00

| Particulars | Sanchit Nidhi | Other Specific Purpose Fund | Special Fund: Road Fund | Special Fund: Water Supply fund | Special Fund: City Development Fund | Sinking Fund | Trust or Agency Funds – Pension Fund: Indira Gandhi Widow Pension | Pension Fund: Indira Gandhi Wardha Pension | Pension Fund: Indira Gandhi Nishakt Pension | Pension Fund: Indira Gandhi Samajik Suraksha Pension | General Provident Fund | Rashtriya Priwar Sahayta | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Accounting Code : | 31110-00 | 31110-01 | 1110-01 | 31110-02 | 31110-03 | 31150-00 | 31170-01 | 31170-01 | 31170-01 | 31170-01 | 31170-02 | 31170-03 | |
| (a) Opening Balance | 5,68,470.00 | - | - | - | - | - | - | - | - | - | - | - | 5,68,470.00 |
| (b) Addition to the Special Fund: | | | | | | | | | | | | | |
| * Grant Received for Govt | | | | | | | | | | | | | - |
| * Transfer from Municipal Fund | | | | | | | | | | | | | - |
| Interest /Dividend earned on Special | | | | | | | | | | | | | - |
| * Fund Investment | | | | | | | | | | | | | - |
| * Profit on Disposal of Special fund Investment | | | | | | | | | | | | | - |
| * Appreciation in Value of Special fund Investment | | | | | | | | | | | | | - |
| * Other Addition | - | - | - | | | | | | | | | | - |
| Total (b) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| (c) Payment out of Funds | | | | | | | | | | | | | - |
| (i) Capital Expenditure on | | | | | | | | | | | | | - |
| * Fixed Assets | | | | | | | | | | | | | - |
| * Other Assets | | | | | | | | | | | | | - |
| (ii) Revenue Expenditure on | | | | | | | | | | | | | - |
| * Salary & Wages & Allowance | | | | | | | | | | | | | - |
| * Rent & Other Administration Charges | | | | | | | | | | | | | - |
| * Others | | | | | | | | | | | | | - |
| (iii) Other | | | | | | | | | | | | | - |
| * Loss on Disposal of Special fund Investment | | | | | | | | | | | | | - |
| * Diminution in Value of Special fund Investment | | | | | | | | | | | | | - |
| * Transfer to municipal fund | | | | | | | | | | | | | - |
| Total (C) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Advance for Expenses (d) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Balance at the end of the year (a+b)-(c+d) | 5,68,470.00 | - | - | - | - | - | - | - | - | - | - | - | 5,68,470.00 |

PRANAY K. SAXENA & CO. CHARTERED ACCOUNTANTS FRN 021731C * BHOPAL *

मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Office,
Nagar Parishad Amarpatan
Distt Satna (M.P.)



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NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

Schedule B-3 : Reserves Fund

| Account Code | Particulars | Opening Balance | Addition during the year | Total | Reduction during the year | Net Balance at the end of Current Year |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 =(3+4) | 6.00 | 7=(5-6) |
| 31210-00 | Capital Contributions | 3,05,11,134.00 | 30,50,870.00 | 3,35,62,004.00 | - | 3,35,62,004.00 |
| 31210-01 | Capital Contributions from Grant Receivable | - | | - | | |
| 31211-00 | Capital Reserves | - | | - | - | - |
| 31220-00 | Borrowing Redemption Reserves | | | - | - | - |
| 31230-00 | Special Fund (Utilised) | | | - | - | - |
| 31240-00 | Statutory Reserves | | | - | - | - |
| 31250-00 | General Reserves:- | | | - | | |
| 31260-00 | Revaluation Reserves | | | - | - | - |
| | Total Reserves Fund | 3,05,11,134.00 | 30,50,870.00 | 3,35,62,004.00 | - | 3,35,62,004.00 |

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मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
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Chief Municipal Office
Nagar Parishad Amarr
Distt Satna (M.P

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NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

Schedule B-4 : Grants Contribution for Specific Purpose

| Particulars | Grants from Central Govt | Grants from State Govt | Grants from Other Govt. Agencies | Grants from Financial Institutions | Grants from Others | Total |
|---|---|---|---|---|---|---|
| Accounting Code : | 32010-00 | 32020-00 | 32030-00 | 32040-00 | 32080-00 | |
| (a) Opening Balance | (11,11,698.00) | 6,80,01,218.00 | - | - | - | 6,68,89,520.00 |
| (b) Addition to the Special Fund: | | | | | | - |
| * Grant Received during the year | 79,10,399.00 | 1,14,53,923.00 | - | - | - | 1,93,64,322.00 |
| * Interest / Dividend earned on Grant Investment | | | | | | |
| * Profit on Disposal of Grant Invesment | | | | | | - |
| * Appreciation in Value of Special fund Invesment | | | | | | - |
| * Other Addition | - | | | | | - |
| **Total (b)** | **79,10,399.00** | **1,14,53,923.00** | - | - | - | 1,93,64,322.00 |
| **Total (a+b)** | **67,98,701.00** | **7,94,55,141.00** | - | - | - | 8,62,53,842.00 |
| (c) Payment out of Funds | | | | | | - |
| (i) Capital Expenditure on Fixed Assets | | 30,50,870.00 | | | | 30,50,870.00 |
| * Capital Expenditure on Other Assets | | | | | | - |
| (ii) Reveue Expenditure on | | | | | | - |
| * Salary & Wages & Allowance | | - | | | | - |
| * Rent & Other Addition | | - | | | | - |
| * Other | (2,02,00,000.00) | 4,61,68,364.00 | - | - | - | 2,59,68,364.00 |
| (iii) Other : Benificiary Contribution Special Fund | | | | | | - |
| * Loss on Disposal of Grant Invesment | | | | | | - |
| * diminution in Value of Grant Invesment | | | | | | - |
| * Other Administrative Charges | | | | | | - |
| **Total (C)** | (2,02,00,000.00) | 4,92,19,234.00 | - | - | - | 2,90,19,234.00 |
| **Net Balance at the end of the year (a+b)-(c)** | 2,69,98,701.00 | 3,02,35,907.00 | - | - | - | 5,72,34,608.00 |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Office,
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

| Schedule B-5 : | Secured Loans | | ACCOUNT CODE :33000-00 |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 33010-00 | Loan from Central Govt | | |
| 33020-00 | Loan from State Govt | | |
| 33030-00 | Loan from Govt Bodies & Association | | |
| 33040-00 | Loan from International Agencies | | |
| 33050-00 | Loan from Banks & Other Financial Institution:HUDCO Limited | 9,74,030.00 | 12,66,150.00 |
| 33060-00 | Other Term Loan | | |
| 33070-00 | Bonds & Debentures | | |
| 33080-00 | Other Loan | | |
| | Total Secured Loan | 9,74,030.00 | 12,66,150.00 |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

| Schedule B-6 : | Unsecured Loans | | ACCOUNT CODE :33100-00 |
|---|---|---|---|
| **Account Code** | **Particulars** | **Current Year (Rs)** | **Previous Year (Rs)** |
| | | | |
| **33110-00** | Loan from Central Govt | - | - |
| | | | |
| **33120-00** | Loan from State Govt : | | |
| **33120-01** | Loan GoMP-IDSMT | | |
| **33120-02** | Loan GoMP-Water Supply | | |
| | | | |
| **33130-00** | Loan from Govt Bodies & Association | | |
| | | | |
| **33140-00** | Loan from International Agencies | | |
| | | | |
| **33150-00** | Loan from banks & Other Financial Institution | - | - |
| | | | |
| **33160-00** | Term Loan | | |
| | | | |
| **33170-00** | Bonds & Debentures | | |
| | | | |
| **33180-00** | Other Loans | | |
| | **Total Unsecured Loan** | - | - |

लेखापाल
नगर परिषद अमरपाटन

Chief Municipal Officer
Nagar Parishad Am...
Distt. Satna (M...

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NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

| Schedule B-7: | Deposit Received | | ACCOUNT CODE :3400000 |
|---|---|---|---|
| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
| | | | |
| 34010-00 | From Contractor: | | |
| | Deposits Recd.- | | |
| 34010-00 | Contractors/Suppliers : | | |
| 34010-01 | Earnest Money Deposit (EMD) | 7,45,537.00 | 62,458.00 |
| 34010-02 | Security Deposit | - | - |
| 34010-03 | Performance Guarantee Deposit | - | - |
| 34010-04 | Tender Money Deposit | - | - |
| | | | |
| 34020-00 | From Revenues | | |
| 34020-01 | Water Deposit | 63,530.00 | 61,000.00 |
| 34020-02 | Rent Deposit | - | - |
| | | | |
| | | | |
| 34030-00 | From Staff | - | - |
| | | | |
| 34080-00 | From Other : | - | - |
| | | | - |
| | Total Deposit Received | 8,09,067.00 | 1,23,458.00 |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

Schedule B-8: Deposit Works

ACCOUNT CODE: 3410000

| Account Code | Particulars | Opening Balance | Addition during the year | Total | Utilisation/Expenditure | Net Balance at the end of Current Year |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7=5-6 |
| 34110-00 | Civil Works | - | | | | |
| 34120-00 | Electricals Works | - | | | | |
| 34180-00 | Other (Contractor) | | | | | |
| | Total Deposit Works | - | | | | |

मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municip... ffice
Nagar Parishad A...rpatan
Distt. Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

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

ACCOUNT CODE :3500000

| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---|---|---|---|
| | | | |
| 35010-00 | Creditors | - | - |
| | | | |
| 35011-00 | Employee Liabilities | - | - |
| | | | |
| 35012-00 | Interest Accrued & Due : | | |
| 35012-01 | Secured Loan | | |
| 35012-21 | Unsecured Loan | - | - |
| | | | |
| 35020-00 | Recoveries Payable | - | (7,66,328.25) |
| | | | |
| 35030-00 | Government Dues Payable | - | - |
| | | | |
| 35040-00 | Refund Payable | - | - |
| | | | |
| 35041-00 | Advance Collection of Revenues | 86,053.00 | 13,053.00 |
| | | | |
| 35080-00 | Others | - | (2,12,88,460.38) |
| | Others-Totalling Deficit | | - |
| | | - | |
| | **Total Other Liabilities (Sundry Creditors)** | 86,053.00 | (2,20,41,735.63) |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

| Schedule B-10: | Provisions | | ACCOUNT CODE :3600000 |
| --- | --- | --- | --- |
| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
| | | | |
| 36010-00 | Provisions for Expenses | | |
| | | | |
| 36020-00 | Provisions for Interest | | |
| | | | |
| 36030-00 | Provisions for Other Assets | | |
| | | | |
| | | | |
| | Total Provisions | | |

मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

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NAGAR PARISHAD AMARPATAN (MP)
FIXED ASSETS SCHEDULES AS ON DATED 31ST MARCH [illegible]

Schedule B-11

| Account Code | Particulars | Gross Block: Opening Balance | Addition During the year | Deduction During the year | Cost at the end of year | Accumulated Depreciation: Opening Balance | Addition During the year | Deduction during the year | Total Depreciation at the end of the year | Net Block: At the End of Current Year | At the End of Previous Year |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Land & Building | | | | | | | | | | |
| [illegible] | Land | | | | | | | | | | |
| 41020-00 | Buildings | 1,40,[illegible] | 34,76,294.00 | | 1,75,49,[illegible] | 53,73,615.54 | 4,63,688.67 | | 58,37,304.21 | 1,17,12,[illegible] | [illegible] |
| | Infrastructure Assets | | | | | | | | | | |
| 41030-00 | Roads & Bridges | 6,86,[illegible] | 1,74,81,[illegible] | | 7,60,59,649.74 | 4,33,26,250.11 | 33,29,[illegible] | - | 4,74,43,412.33 | 2,86,83,237.41 | 2,53,19,334.63 |
| 41031-00 | Sewerage & Drainage | 3,31,96,[illegible] | 75,82,454.00 | | 4,05,91,702.30 | 1,25,33,982.87 | 23,24,078.26 | - | 1,48,68,060.[illegible] | 2,54,34,642.07 | 2,05,46,[illegible] |
| 41032-00 | Water Works | [illegible] | 82,97,[illegible] | | 2,26,09,380.03 | 64,17,045.18 | 17,05,569.30 | - | 81,23,614.48 | 1,44,86,366.21 | 67,95,131.51 |
| 41033-00 | Public Lighting | 1,06,88,[illegible] | 57,27,331.00 | | 1,64,15,332.41 | 31,82,571.57 | 11,30,672.80 | - | 43,13,244.37 | 1,01,02,088.04 | 75,05,429.88 |
| | Other Assets | | | | | | | | | | |
| 41040-00 | Plant & Machinery | 30,93,365.23 | - | - | 30,93,365.23 | 12,13,140.20 | 1,88,022.51 | - | 14,01,162.72 | 16,92,202.51 | 18,80,225.03 |
| 41050-00 | Vehicles | 38,47,990.00 | - | - | 38,47,990.00 | 25,64,373.87 | 1,28,361.55 | - | 26,92,735.42 | 11,55,254.58 | 12,83,616.14 |
| 41060-00 | Office & Other Equipment | 14,34,368.40 | 2,38,258.00 | - | 16,72,626.40 | 6,71,009.06 | 1,52,059.30 | - | 8,23,068.36 | 8,47,558.04 | 7,63,359.34 |
| 41070-00 | Furniture, Fixtures, Fitting & Electrical Appliances | 28,45,402.52 | 10,50,140.00 | - | 38,95,542.52 | 6,01,271.34 | 4,06,169.42 | - | 10,07,440.76 | 28,88,101.76 | 22,44,131.18 |
| 41080-00 | Other Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| | Grand Total | 14,71,44,244.88 | 4,94,13,324.89 | - | 19,32,57,574.44 | 7,96,70,258.89 | 88,43,184.04 | | 8,85,13,442.92 | 9,67,84,127.48 | 6,81,73,705.52 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capital WIP: | | | | | | | | | | |
| 41210-00 | Capital WIP | 1,29,84,299.00 | - | 85,30,518.00 | 43,53,781.00 | - | - | - | - | 43,53,781.00 | 1,29,84,299.00 |

मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatar
Distt Satna (M.P.)

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NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

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

ACCOUNT CODE :4200000

| Account Code | Particulars | With whom Invested | Face Value | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---|---|---|---|---|---|
| 42010-00 | Central Govt Securities | - | - | - | - |
| 42020-00 | State Govt Securities | - | - | - | - |
| 42030-00 | Debentures & Bonds | - | - | - | - |
| 42040-00 | Prefrence Shares | - | - | - | - |
| 42050-00 | Equity Shares | - | - | - | - |
| 42060-00 | Units of Mutual Funds | - | - | - | - |
| 42080-00 | Other Investment (Fixed Deposit ) | - | - | - | - |
| | Total Ivestment -General Funds | - | | | - |

मु०लि०/ लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

Schedule B-13: Investment - Other Funds

ACCOUNT CODE :4210000

| Account Code | Particulars | With whom Invested | Face Value | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---|---|---|---|---|---|
| 42110-00 | Central Govt Securities | - | - | - | - |
| 42120-00 | State Govt Securities | - | - | - | - |
| 42130-00 | Debentures & Bonds | - | - | - | - |
| 42140-00 | Prefrence Shares | - | - | - | - |
| 42150-00 | Equity Shares | - | - | - | - |
| 42160-00 | Units of Mutual Funds | - | - | - | - |
| 42180-00 | Other Investment | - | - | 60,57,464.00 | 94,39,076.00 |
| | Total Investment -Other Funds | - | - | 60,57,464.00 | 94,39,076.00 |

मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatar
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

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

ACCOUNT CODE :4300000

| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---|---|---|---|
| 43010-00 | Stock -Stores | 21,49,677.00 | 20,13,366.00 |
| 43020-00 | Loose Tools | - | - |
| 43080-00 | Others | - | - |
| | **Total Stock In Hand (Inventories)** | 21,49,677.00 | 20,13,366.00 |

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नगर परिषद अमरपाटन
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Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st MARCH 2024

Schedule B-15: Sundry Debtors (Receivables)

ACCOUNT CODE 431100

| Account Code | Particulars | Gross Amount (Rs.) | Provisions for outstanding Receivables | Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|---|---|---|---|---|---|
| 43110 | **Receivable for Property Taxes:** | | | | |
| | Less than 5 years* | 12,06,004.00 | - | 12,06,004.00 | 36,39,609.00 |
| | More than 5 Years* | | | - | |
| | Sub Total | 12,06,004.00 | - | 12,06,004.00 | 36,39,609.00 |
| | Less: State Govt Cesses/ Levies in Taxes-Control Account | | | - | |
| | **Net Receivables of Property Taxes** | 12,06,004.00 | - | 12,06,004.00 | 36,39,609.00 |
| 43120 | **Receivable for Other Taxes:** | | | | |
| | Less than 3 years* | 50,15,585.00 | - | 50,15,585.00 | 42,65,226.00 |
| | More than 3 Years* | | | - | |
| | Sub Total | 50,15,585.00 | - | 50,15,585.00 | 42,65,226.00 |
| | Less: State Govt Cesses/ Levies in Taxes-Control Account | | | - | |
| | **Net Receivables of Other Taxes** | 50,15,585.00 | - | 50,15,585.00 | 42,65,226.00 |
| 43130 | **Receivable for Cess Income :** | | | | |
| | Less than 3 years* | 4,45,631.00 | - | 4,45,631.00 | |
| | More than 3 Years* | | | - | |
| | Sub Total | 4,45,631.00 | - | 4,45,631.00 | - |
| 43130 | **Receivable for Fees & User Charges :** | | | | |
| | Less than 3 years* | 25,89,570.00 | | 25,89,570.00 | 7,68,972.00 |
| | More than 3 Years* | | | - | |
| | Sub Total | 25,89,570.00 | - | 25,89,570.00 | 7,68,972.00 |
| 43140 | **Receivable from Other Sources** | | | | |
| | Less than 3 years* | 46,74,035.06 | - | 46,74,035.06 | 57,68,338.95 |
| | More than 3 Years* | - | | - | - |
| | Sub Total | 46,74,035.06 | - | 46,74,035.06 | 57,68,338.95 |
| 43150 | **Receivable from Government :** | | | | |
| | Grant Receivables | - | - | - | - |
| | Assigned Revenue -Receivables | | | - | - |
| | Sub Total | - | - | - | - |
| | | | | - | |
| | Total Sundry Debtors (Receivables) | 1,39,30,825.06 | - | 1,39,30,825.06 | 1,44,42,145.95 |

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नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

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NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

Schedule B-16: Prepaid Expenses

ACCOUNT CODE :4400000

| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---|---|---|---|
| 44010-00 | Establishment | - | - |
| 44020-00 | Administrative | - | - |
| 44030-00 | Operation & Maintenance | - | - |
| | **Total Prepaid Expenses** | - | - |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

Schedule B-17: Cash and Bank Balance

ACCOUNT CODE :4500000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 45010-00 | Cash Balance | | |
| 45020-00 | Balance with Bank -Municipal Funds : | | |
| 45021-00 | Nationalised Banks | | |
| 45022-00 | Other Scheduled Banks | 2,00,39,391.94 | 5,10,37,640.00 |
| 45023-00 | Scheduled Co Operative Baks | | - |
| 45024-00 | Post Office | - | - |
| | Sub Total | 2,00,39,391.94 | 5,10,37,640.00 |
| 45040-00 | Balance with Bank -Special Funds | - | - |
| 45041-00 | Nationalised Banks | | |
| 45042-00 | Other Scheduled Banks | | |
| 45043-00 | Scheduled Co Operative Baks | | |
| 45044-00 | Post Office | - | - |
| | Sub Total | - | - |
| 45060-00 | Balance with Bank -Grant Funds | | |
| 45061-00 | Nationalised Banks | | |
| 45062-00 | Other Scheduled Banks | | |
| 45063-00 | Scheduled Co Operative Baks | | |
| 45064-00 | Post Office | - | - |
| | Sub Total | - | - |
| | Total Cash and Bank Balance | 2,00,39,391.94 | 5,10,37,640.00 |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Office
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

## Schedule B-18 : Loans Advances and Deposits

ACCOUNT CODE: 4600000

| Account Code | Particulars | Opening Balance at the beginning of year | Paid during the current year | Recovered during the year | Net Balance at the end of Current Year |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6=(3+4)-5 |
| 46010-00 | Loans & Advances to Employees | - | - | - | - |
| 46020-00 | Employee Provident Fund Loan | - | - | - | - |
| 46030-00 | Loans to Others | - | - | - | - |
| 46040-00 | Advance to Suppliers and Contractors | 10,78,403.00 | - | - | 10,78,403.00 |
| 46050-00 | Advance to Others | - | - | - | - |
| 46060-00 | **Deposit with External Agencies:** | - | | - | - |
| 46060-11 | Electricity Deposit | - | - | - | - |
| 46060-21 | Telephone Deposit | - | - | - | - |
| 46060-31 | Other Deposit (PHE) | - | - | - | - |
| 46080-00 | Other Current Assets | 54,68,094.00 | 12,81,840.00 | - | 67,49,934.00 |
| | Sub Total | 65,46,497.00 | 12,81,840.00 | - | 78,28,337.00 |
| | Less: Accumulated Provisions against : Loans Advances & Deposit [Schedule B 18 (a)] | - | - | - | - |
| | Total Loans, Advances & Deposits | 65,46,497.00 | 12,81,840.00 | - | 78,28,337.00 |

## Schedule B-18 (a) Accumulated Provisions against Loans Advances & Deposits

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|---|---|---|---|
| 46110 | Loans to Other | | |
| 46120 | Advances | | |
| 46130 | Deposits | | |
| | Total Accumulated Provisions | | |

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नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

| Schedule B-19: | Other Assets | | |
|---|---|---|---|
| | | | ACCOUNT CODE 4700000 |
| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
| | | | |
| 47010-00 | Deposit Works | - | - |
| | | | |
| | | | |
| 47080-00 | Other Assets Control Account | - | - |
| | Opening Diffrence (Cash & Bank) | 2,12,88,460.38 | - |
| | Total Other Assets | 2,12,88,460.38 | - |

मु०लि०/लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
AS AT 31st. MARCH 2024

| Schedule B-20: | Miscellaneous Expenditure (to the extent not written of) | | ACCOUNT CODE :4800000 |
|---|---|---|---|
| Account Code | Particulars | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
| | | | |
| 48010-00 | Loan Issue Expenses | - | - |
| | | - | - |
| 48020-00 | Deferred Discount on Issue of Loans | | |
| | | | |
| 48030-00 | Deferred Revenue Expenses | - | - |
| | | - | - |
| 48040-00 | Others | - | - |
| | | - | - |
| | Total Miscellaneous Expenditure | - | - |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)
INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD FROM 01st. APRIL 2023 TO 31st. MARCH 2024

TABLE - 1:

| | ITEM / HEAD OF ACCOUNT | Schedule No | Current Year 2023-2024 (Rs.) | Previous Year 2022-2023 (Rs.) |
|---|---|---|---|---|
| | **INCOME** | | | |
| A | Tax Revenue | EI-1 | 48,71,273.63 | 16,07,864.81 |
| | Assigned Revenues & Compensations | EI-2 | 4,01,39,954.00 | 2,12,34,265.00 |
| | Rental Income From Municipal Properties | EI-3 | 27,44,614.07 | 20,71,847.00 |
| | Fees & User Charges | EI-4 | 2,41,545.00 | 1,26,540.00 |
| | Sale & Hire Charges | EI-5 | 5,45,295.00 | - |
| | Revenue Grants, Contributions & Subsidies | EI-6 | 1,55,41,250.00 | 2,77,45,192.00 |
| | Income From Investments | EI-7 | - | 6,23,279.00 |
| | Interest Earned | EI-8 | 19,33,794.84 | 1,66,006.00 |
| | Other Income | EI-9 | 30,59,392.43 | 15,01,185.09 |
| | **TOTAL INCOME** | | **6,90,77,118.97** | **5,50,76,178.90** |
| | **EXPENDITURE** | | | |
| B | Establishment Expenses | EI-10 | 2,65,76,758.00 | 2,71,71,421.00 |
| | Administrative Expenses | EI-11 | 62,62,702.47 | 82,09,395.00 |
| | Operations & Maintenance | EI-12 | 1,92,17,110.80 | 1,60,72,765.00 |
| | Interest & Finance Expenses | EI-13 | 3,456.90 | 1,34,590.82 |
| | Programme Expenses | EI-14 | 10,30,302.00 | 18,21,391.00 |
| | Revenue Grants, Contributions & Subsidies | EI-15 | 17,30,249.00 | 45,79,519.00 |
| | Provisions, Write Off | EI-16 | - | - |
| | Miscellaneous Expenses | EI-17 | - | - |
| | Depreciation | B-11 | 88,43,184.04 | 40,18,339.98 |
| | **TOTAL EXPENDITURE** | | **6,36,63,763.21** | **6,20,07,421.80** |
| C | **Gross Surlus/(Deficit) of Income over Expenditure before prior period items (A-B)** | | **54,13,355.76** | **(69,31,242.90)** |
| D | **Add/Less : Prior Period Item (Net)** | EI-18 | - | - |
| E | **Gross Surlus/(Deficit) of Income over Expenditure after prior period items (C-D)** | | **54,13,355.76** | **(69,31,242.90)** |
| F | **Transfer to Reserves Fund** | | - | - |
| D | **Net Balance being surplus/deficit carried over to Municipal Fund (E-F)** | | **54,13,355.76** | **(69,31,242.90)** |

For: Nagar Parishad Amarpatan

Chief Municipal Officer    Chief Account Officer

Date:
Place:

PRANAY K. SAXENA CHARTERED ACCOUNTANTS FRN 021731C BHOPAL

For, Pranay K Saxena & Co
Chartered Accountants

Kundan Baranwal (Partner)
Membership No - 433189

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मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

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NAGAR PARISHAD AMARPATAN (MP)

Schedule forming part of Income & Expenditure (IE) Statement As on 31st March 2024

| Schedule IE -1 : | Tax Revenue | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 1100100 | Property Tax | 10,24,190.00 | 3,37,414.00 |
| 1100131 | Cosolidated Tax (Samekit Kar) | 5,36,387.00 | 1,14,540.00 |
| 1100200 | Water Tax (& Include Surcharge) | 9,12,248.63 | 5,14,002.81 |
| 1100300 | Sewerage Tax | 17,40,188.00 | 4,19,074.00 |
| 1100400 | Conservancy Tax | - | |
| 1100500 | Lighting Tax | - | |
| 1100600 | Eduction Cess | 3,29,853.00 | 1,01,058.00 |
| 1100700 | Vehicle Tax | - | |
| 1100800 | Tax on Animal | - | |
| 1100900 | Electricity Tax | - | - |
| 1101000 | Professional Tax | - | |
| 1101100 | Advertisement Tax | - | 7,600.00 |
| 1101200 | Pilgrimage Tax | - | |
| 1101300 | Export Tax | - | |
| 1105100 | Octroi & Toll | - | |
| | Cess | - | 6,397.00 |
| 1108000 | Others Taxes | - | 1,07,779.00 |
| 1108011 | Development Tax | 3,28,407.00 | - |
| 1108052 | Environment Tax | - | - |
| 1108054 | Commercial Tax | - | - |
| | | | |
| | | | |
| | Sub Total | 48,71,273.63 | 16,07,864.81 |
| 1109000 | Less: Tax Remission and Refund (Schedule -IE-1(a) | - | - |
| | **Total Tax Revenue** | 48,71,273.63 | 16,07,864.81 |

| Schedule IE -1(a) : | Remission and Refund of Taxes | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1109001 | Property Tax | - | - |
| | Octroi and Troll | - | - |
| | Cess Income | - | - |
| | Advertisement Tax | - | - |
| 1109011 | Others | - | - |
| | | - | - |
| | **Total Remission and Refund of Taxes** | - | - |

| Schedule IE -2 : | Assigned Revenues & Compensations | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1201000 | **Taxes & Duties Collected By Others** | - | - |
| 1201001 | Entertainment Tax-Assigned Revenue | | - |
| 1201011 | Stamp Duties on Transferr of Properties | 38,83,432.00 | 23,49,864.00 |
| 1201021 | Passenger Tax & Export Tax (Samekit Anudan) | 1,23,13,114.00 | - |
| 1201031 | Basic Amenities Grant | 45,37,238.00 | - |
| | | | - |
| 1202000 | **Compensation in lieu of Taxes/Duties** | - | - |
| 1202001 | Compensation - Octroi (Chungi-Chatipurti) | 1,94,06,170.00 | 1,88,84,401.00 |
| | | | |

मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

| | | | |
|---|---|---|---|
| 1203000 | Compensation in lieu of Concession | - | - |
| | | | |
| | Total Assigned Revenues & Compensations | 4,01,39,954.00 | 2,12,34,265.00 |

| Schedule IE -3 : | Rental Income From Municipal Properties | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1301000 | Rent From Civic Amenities | 19,75,854.07 | 11,90,893.00 |
| 1302000 | Rent From Office Building | - | - |
| 1303000 | Rent From Guest House | - | - |
| 1304000 | Rent From Lease of Lands | - | - |
| 1308000 | Other Rents | 7,68,760.00 | 8,80,954.00 |
| | Sub Total | 27,44,614.07 | 20,71,847.00 |
| 1309000 | Less: Rent Remission & Refund | - | - |
| | | | |
| | Total Rental Income From Municipal Properties | 27,44,614.07 | 20,71,847.00 |

| Schedule IE -4 : | Fees and User Charges-Income Head wise | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1401000 | Empanelment & Registration Charges | - | - |
| 1401100 | Licencing Fee | 7,335.00 | 14,775.00 |
| 1401200 | Fees for Grant of Permit | - | 265.00 |
| 1401300 | Fees For Certificate Or Extract | 73,580.00 | 23,757.00 |
| 1401400 | Development Charges | - | |
| 1401500 | Regularisation Fees | - | 540.00 |
| 1402000 | Penalties & Fines | - | 4,480.00 |
| 1404000 | Other Fees | - | 17,754.00 |
| 1405000 | User Charges | 1,60,630.00 | 64,969.00 |
| 1406000 | Entry Fees | - | - |
| 1407000 | Service / Administrative Charges | - | - |
| 1408000 | Other Charges | - | - |
| | Sub Total | 2,41,545.00 | 1,26,540.00 |
| | Less: Rent Remission & Refund | - | - |
| | | | |
| | Total Income from Fees and User Charges | 2,41,545.00 | 1,26,540.00 |

| Schedule IE -5 : | Sale & Hire Charges | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1501000 | Sale of Products | - | - |
| 1501100 | Sale of Forms & Publications | 5,45,295.00 | - |
| 1501200 | Sale of Stores & Scrap | - | - |
| 1503000 | Sale of Others | - | - |
| 1504000 | Hire Charges of Vehicle | - | - |
| 1504100 | Hire Charges of Equipments | - | - |
| | | | |
| - | Total Incoem from Sale & Hire Charges | 5,45,295.00 | - |

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नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

| Schedule IE -6 : | Reveue Grants, Contributions & Subsidies | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1601001 | **Revenue Grants :-** | | |
| | From State Govt | 1,52,41,250.00 | 2,77,45,192.00 |
| | From Central Govt | 3,00,000.00 | - |
| | From Other Organisations | - | - |
| | Dep on Grant Assets | - | - |
| | | | |
| 1602001 | **Re-imbursement of expenses** | - | - |
| | | | |
| 1603001 | **Contribution towards schemes** | - | - |
| | | | |
| | | | |
| - | **Total Reveue Grants & Contributions & Subsidies** | 1,55,41,250.00 | 2,77,45,192.00 |

| Schedule IE -7 : | Income From Investment -General Funds | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1701000 | Interest on FDR | - | 6,23,279.00 |
| 1702000 | Dividend | - | - |
| 1703000 | Income from Project taken up on commercial basi | - | - |
| 1704000 | Profit on Sale of Investment | - | - |
| 1708000 | Others | - | - |
| | | | |
| | **Total Income From Investment -General Funds** | - | 6,23,279.00 |

| Schedule IE -8 : | Interest Earned | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| | | | |
| 1711000 | Interest From Bank Accounts | 19,33,794.84 | 1,66,006.00 |
| 1712000 | Interest From Loans & Advances to Employees | - | - |
| 1713000 | Interest From Loans to Other | - | - |
| 1718000 | Other Interest | - | - |
| | | | |
| | | | |
| | **Total Interest Earned** | 19,33,794.84 | 1,66,006.00 |

मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

| Schedule IE -9 : | Other Income | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 1801000 | Deposit Forfeited | - | - |
| 1801100 | Lapsed Deposits | - | - |
| 1802000 | Insurance Claim Recovery | - | - |
| 1803000 | Profit on Desposal of Fixed Assets | - | - |
| 1804000 | Recovery From Employees | - | - |
| 1805000 | Unclaimed Refund / Liabilities | - | - |
| 1806000 | Excess Provisions written back | - | - |
| 1806000 | Online Receiving | - | - |
| 1808000 | Commercial Surcharges | - | - |
| 1808000 | Recovery From Audit obj | - | - |
| 1808000 | Miscellaneous Income | 30,59,392.43 | 15,01,185.09 |
| | | | |
| | Total Other Income | 30,59,392.43 | 15,01,185.09 |

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नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Office
Nagar Parishad Amarpatan
Distt Satna (M.P.)

| Schedule IE -10 : Establishment Expenses | | | |
| --- | --- | --- | --- |
| **Account Code** | **Particulars** | **Current Year (Rs)** | **Previous Year (Rs)** |
| 2101000 | Salaries, Wages And Bonus | 2,46,05,660.00 | 2,35,26,736.00 |
| 2102000 | Benefits And Allowances | 3,44,400.00 | 30,000.00 |
| 2103000 | Pension | - | 8,25,769.00 |
| 2104000 | Other Terminal & Retirement Benefits | 16,26,698.00 | 27,88,916.00 |
| | | - | - |
| | **Total Establishment Expenses** | **2,65,76,758.00** | **2,71,71,421.00** |

| Schedule IE -11 : Administrative Expenses | | | |
| --- | --- | --- | --- |
| **Account Code** | **Particulars** | **Current Year (Rs)** | **Previous Year (Rs)** |
| 2201000 | Rent, Rates and Taxes | 5,57,492.47 | - |
| 2201100 | Office Maintenance | 44,59,281.00 | 67,47,067.00 |
| 2201200 | Communication Expenses | 18,446.00 | 72,960.00 |
| 2202000 | Books & Periodicals | 6,464.00 | 14,549.00 |
| 2202100 | Printing and Stationery | 8,93,755.00 | 3,61,591.00 |
| 2203000 | Travelling & Conveyance | 46,687.00 | 2,29,023.00 |
| 2204000 | Insurance | - | 1,38,807.00 |
| 2205000 | Audit Fees | 35,000.00 | |
| 2205100 | Legal Expenses | 25,000.00 | 1,24,000.00 |
| 2205200 | Professional & Other Fees | 89,500.00 | 1,42,464.00 |
| 2206000 | Advertisement and Publicity | 1,28,583.00 | 3,62,854.00 |
| 2206100 | Membership & Subscriptions | 2,494.00 | |
| 2208000 | Other Administrative Expenses | - | 16,080.00 |
| | | | |
| | **Total Administrative Expenses** | **62,62,702.47** | **82,09,395.00** |

| Schedule IE -12 : Operation & Maintenance | | | |
| --- | --- | --- | --- |
| **Account Code** | **Particulars** | **Current Year (Rs)** | **Previous Year (Rs)** |
| 2301000 | Power & Fuel | 30,53,956.00 | 29,02,769.00 |
| 2302000 | Bulk Purchases | 1,36,750.00 | |
| 2303000 | Consumption of Stores | - | |
| 2304000 | Hire Charges | - | 25,66,495.00 |
| 2305000 | Repairs & Maintenance -Infrastructure Assets | 41,15,604.00 | 20,58,635.00 |
| 2305100 | Repairs & Maintenance -Civic Amenities | 14,94,907.00 | 13,47,969.00 |
| 2305200 | Repairs & Maintenance -Buildings | - | |
| 2305300 | Repairs & Maintenance -Vehicles | 8,33,552.00 | 8,39,721.00 |
| 2305400 | Repairs & Maintenance -Furniture | 2,30,739.00 | 15,620.00 |
| 2305500 | Repairs & Maintenance -Office Equipments | 1,33,490.00 | 2,39,664.00 |
| 2305600 | Repairs & Maintenance -Electrical Appliances | 1,19,163.00 | 10,45,900.00 |
| 2305700 | Repairs & Maintenance -Plant & machinery | 3,85,038.00 | |
| 2305800 | Repairs & Maintenance -Others | - | 50,55,992.00 |
| 2308000 | Other Operating & Maintenance Expenses | 87,13,911.80 | - |
| | | - | - |
| | **Total Operation & Maintenance** | **1,92,17,110.80** | **1,60,72,765.00** |

मु०नि०/ लेखापाल
नगर परिषद अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

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| Schedule IE -13 : Interest & Finance Expenses | | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 2401000 | Interest on Loans from Central Government | | |
| 2402000 | Interest on Loans from State Government | - | - |
| 2403000 | Interest on Loan from Govt Bodies & Association | - | - |
| 2404000 | Interest on Loan from International Agencies | - | - |
| 2405000 | Interest on Loan from Bank & Other Financial Institutions-HUDCO Limited | - | 1,32,219.00 |
| 2406000 | Other Interest | - | - |
| 2408000 | Bank Charges | 3,456.90 | 2,371.82 |
| 2408000 | Other Finance Charges | | - |
| | | | |
| | **Total Interest & Finance Expenses** | 3,456.90 | 1,34,590.82 |

| Schedule IE -14 : Programme Expenses | | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 2501000 | Election Expenses | 17,568.00 | 3,14,987.00 |
| 2502000 | Own Programme | 10,12,734.00 | 15,06,404.00 |
| 2503000 | Share in Programme of others | - | - |
| | | - | - |
| | | | |
| | **Total Programme Expenses** | 10,30,302.00 | 18,21,391.00 |

| Schedule IE -15 : Revenue Grants, Contributions & Subsidies | | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 2601000 | Grants (specify details) | 17,30,249.00 | 45,79,519.00 |
| 2602000 | Contribution (specify details) | - | - |
| 2603000 | Subsidies (specify details) | - | - |
| | | - | - |
| | | | |
| | **Total Revenue Grants & Contributions & Subsidies** | 17,30,249.00 | 45,79,519.00 |

| Schedule IE -16 : Provisions & Write Off | | | |
|---|---|---|---|
| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
| 2701000 | Provision for Doubtfull receivable | - | - |
| 2702000 | Provision for Other Assets | - | - |
| 2703000 | Revenue written off | - | - |
| 2704000 | Assets written off | - | - |
| 2705000 | Miscellaneous Expenses written off | - | - |
| | | | |
| | **Total Provisions & Write Off** | - | - |

मु०लि०/ लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt. Satna (M.P.)

Schedule IE -17 : Miscellaneous Expenses

| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
|---|---|---|---|
| | | | |
| 2711000 | Loss on Disposal of Assets | - | - |
| 2712000 | Loss on Disposal of Investments | - | - |
| 2718000 | Other Miscellaneous Expenses | - | - |
| | | | |
| | **Total Miscellaneous Expenses** | - | - |

Schedule IE -18 : Prior Period Items (Net)

| Account Code | Particulars | Current Year (Rs) | Previous Year (Rs) |
|---|---|---|---|
| | | | |
| 1850000 | Income | - | - |
| 1851001 | Taxes | - | - |
| 1852001 | Other Revenue | - | - |
| 1853001 | Recovery of Revenue written off | - | - |
| 1854001 | Other Income | - | - |
| | **Sub Total Income (a)** | - | - |
| 2850000 | Expenses | - | - |
| 2855001 | Refund of Taxes | - | - |
| 2856001 | Refund of Other Revenue | - | - |
| 2858080 | Other Expenses | - | - |
| | **Sub Total Expenses (b)** | - | - |
| | **Total Perior Period Item (Net) (a-b)** | - | - |

मु०लि०/ लेखापाल
नगर परिषद् अमरपाटन
जिला सतना (म०प्र०)

Chief Municipal Officer
Nagar Parishad Amarpatan
Distt Satna (M.P.)

NAGAR PARISHAD AMARPATAN (MP)

CASH FLOW STATEMENT

For the period from 1-Apr-2023 to 31-Mar-2024

| Particulars | Current Year 2023-2024 (Rs.) | | Previous Year 2022-2023 (Rs.) | |
|---|---|---|---|---|
| Inflow of Cash : | | | | |
| (A) Cash Flow from Operating Activities | | | | |
| Gross Surplus over Expenditure | | 54,13,355.76 | | (69,31,242.90) |
| Add : Adjustment for | | | | |
| Depreciation | 88,42,184.04 | | 40,18,339.98 | |
| Interest & Finance Expenses | 3,456.90 | 88,46,640.94 | 1,34,590.82 | 41,52,930.80 |
| Less : Adjustment for | | | | |
| Net off Adjustment made to Municipal Funds | (94,55,337.00) | | | |
| Investment Income | - | | (6,23,279.00) | |
| Transfer to Reserve | - | | | |
| Interest Income Received | (19,33,794.84) | (1,13,89,131.84) | (1,66,006.00) | (7,89,285.00) |
| Adjustment Income over Expenditure Before Effecting Changes in Current Assets & Current Liabilities and Extraordinary Items | | 28,70,864.86 | | (35,67,597.10) |
| Changes in Current Assets & Current Liabilities: | | | | |
| (Increase)/Decrease in Sundry Debtors | 5,11,320.89 | | 20,87,363.67 | |
| (Increase)/Decrease in Stock | (1,36,311.00) | | (1,36,311.00) | |
| (Increase)/Decrease in Prepaid Expenses | - | | 98,515.00 | |
| (Increase)/Decrease in Loan & Advances | (12,81,840.00) | | (54,68,094.00) | |
| (Increase)/Decrease in Other Current Expenses | (2,12,88,460.38) | (2,21,95,290.49) | | (34,18,526.33) |
| (Decrease)/Increase in Deposit Received | 6,85,609.00 | | 1,23,458.00 | |
| (Decrease)/Increase in Deposit Work | - | | | |
| (Decrease)/Increase in Other Current Liabilities | 2,21,27,788.63 | | (2,24,59,662.08) | |
| (Decrease)/Increase in Provisions | - | | | |
| Extraordinary Items (please specify) | | 2,28,13,397.63 | | (2,23,36,204.08) |
| Net Cash Generated from /(Used) in Operating Activities (A) | | 34,88,972.00 | | (2,93,22,327.51) |
| (B) Cash Flow from Investing Activities | | | | |
| Investment in Fixed Assets And CWIP | (3,29,03,008.00) | | (1,01,19,464.00) | |
| Adjustement | | | | |
| (Increase)/Decrease in Reserves Grant against Fixed Assets | 36,50,870.00 | | | |
| (Increase)/Decrease in Earmarked Funds | - | | | |
| (Increase)/Decrease in Special Funds /Grants | (96,54,912.00) | | 6,28,55,273.76 | |
| (Purchases) of Investment | - | (3,95,07,050.00) | | 5,27,35,809.76 |
| Add | | | | |
| Proceeds from Disposal of Assets | - | | | |
| Proceeds from Disposal of Investment | 33,81,612.00 | | | |
| Investment Income Received | - | | 6,23,279.00 | |
| Interest Income Received | 19,33,794.84 | 53,15,406.84 | 1,66,006.00 | 7,89,285.00 |
| Net Cash Generated from /(Used) in Investing Activities (B) | | (3,41,91,643.16) | | 5,35,25,094.76 |
| (C) Cash Flow from Financing Activities | | | | |
| Add: | | | | |
| Loans from Banks /Other Received | | | | |
| Less: | | | | |
| Interest & Finance Expenses | (3,456.90) | | (1,34,590.82) | |
| Loans Repayment | (2,92,120.00) | (2,95,576.90) | (3,10,219.00) | (4,44,809.82) |
| Net Cash Generated from /(Used) in Financing Activities (C) | | (2,95,576.90) | | (4,44,809.82) |
| Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | | (3,09,98,248.06) | | 2,37,57,957.43 |
| Cash and Cash Equivalents at beginning of the year | | 5,10,37,640.00 | | 2,72,79,682.57 |
| Cash and Cash Equivalents at end of the year | | 2,00,39,391.94 | | 5,10,37,640.00 |

PRANAY K. SAXENA & CO.
CHARTERED ACCOUNTANTS
FRN 021731C
BHOPAL

मु०लि०/लेखापाल
नगर परिषद् अमरपाटन
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Distt Satna (M.P.)

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