SAKG & ASSOCIATES

Chartered Accountants

OFFICE ADDRESS: ,
C/o GURUKRIPA TEXTILES,
SEONI ROAD,GANDHI GUNJ,
CHHINDWARA (M.P) 480001

To,
Directorate,
Urban Administration & Development,
Shivaji Nagar, Bhopal.(MP)

We have audited the cash book and relevant records for the year 2023-24 of **Harrai Nagar Parishad.**

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for Making Receipts & Payment , Income & Expenditure and Balance Sheet and its accuracy and completeness. Our responsibility is to express our opinion on these financial statement based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. An audit includes examine on test basis , evidence supporting the amounts and disclosures used and significant estimates made by management , as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure to this report and suspense amount is receipt & payment account, we report that-

In case of Cash Book for the year ending 31st March 2024,it gives true and fair view of the cash balance.

FOR, SAKG & ASSOCIATES
CHARTERED ACCOUNTANTS

SAKG & ASSOCIATES CHHINDWARA FRN-127155W M.NO.-422522 CHARTERED ACCOUNTANTS

CA GAGAN BATRA
PARTNER
Membership No.422522

CA GAGAN BATRA
PARTNER
Membership No.422522

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

UDIN NO-24422522BKAKEI6454

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** AUDIT REPORT **

We have examined the books of accounts as on **31 March 2024**, of

NAGARPALIKA PARISHAD
HARRAI
DIST-CHHINDWARA.(M.P)

We have conducted the Audit on the Basis of Manual Records and Cash Books which are maintained on Single Entry System by the Nagar Parishad and provided to us for Audit . We completed our Audit on the Basis of Cash Books and Bank Statements and other records/documents as provided to us .

We have not physically verified any fixed asset, civil construction work and any other assets of the Nagar Parishad.

We have covered following departments/sections of Nagar Parishad and conducted audit in these Departments on the basis of records available there :-**Accounts, Revenue, PWD, Establishment, Health and Stores**

We report the following observation/comments/discrepancies on the basis of scope of audit work provided to us ;-

(1) Audit of Revenue :-

(a) **We have examined the revenue receipts from various sources of Nagar Parishad of Harrai.**

Auditor Comment : -We have examined the revenue receipts from receipt book and check whether it is properly entered in Cashier cash book, some totalling mistakes are there, After Our Remark the same has been rectified during the course of our audit.

(b) **We have also examined the revenue receipts from the counter files of receipt books and verified that money received is duly deposited in respective bank accounts.**

Auditor Comment :- We have examined the revenue receipts from counter files of receipts books of Property Tax, Water Tax, Rent & other sources of income. The entries of receipts are properly done in cashier cash book in the cases examined by us. While in some case the 5% of total receipt of revenue is not deposited in Sanchit Nidhi Account.

- Revenue Register Maintain Properly.
- In Some Dates 5% Sanchit nidhi is not deducted on Revenue collected & deposited.

मुख्य नगरपालिका अधिकारी
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(c)Delay beyond 2working days shall be immediately brought to notice of Commissioner CMO

Auditor Comment :-Collection of Revenue is deposited within two days of Receipt. In some cases Revenue is not deposited in 2 working days :-

- NIL.

(d) Entries in Cash Book shall be verified .

Auditor Comments:- Entries of Revenue receipts shall be verified with Cashier Cash Book & Main Cash Book, all entries are recorded properly. but signature of CMO is not found.

(e) **The Auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets**,

Auditor Comments :- We does not found any documents regarding quarterly and monthly targets, no information regarding monthly & quarterly targets of revenue recovery is provided by the staff. As Explained to us by the relevant staff that no monthly or quarterly targets was available at there level regarding recovery. Total Recovery during the period are given in following chart :-

	Current year (2023-24)			Old Arrears(2022-23)		
Taxes	Opening Balance	Recovery Amount	% of Recovery	Opening Balance	Recovery Amount	% of Recovery
SampattiKar	418383.00	279226.00	66.70%	926774.00	168974.00	18.23%
SamekitKar	373680.00	152640.00	40.80%	277939.00	92880.00	33.41%
ShikshaUpkar	109492.00	87117.00	79.60%	109492.00	43799.00	40.20%
Nagriya Vikas Upkar	109492.00	88239.00	80.60%	285102.00	45467.00	15.44%
Niryat Kar	0.00	0.00	0.00	0.00	0.00	0.00
Water Tax	772080.00	426836.00	55.30%	488780.00	173590.00	35.51%
Shop Premium	772500.00	200000.00	25.90%	0.00	0.00	0.00

मुख्य नगर पालिका अधिकारी
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Market Fees	370943.00	200000.00	53.90%	0.00	0.00	0.00
Shop Rent	578600.00	165780.00	28.70%	0.00	0.00	0.00
Total :	3505170.00	1234058.00	35.20%	2088087.00	479243.00	22.95%

Recovery of Taxes are very low. Copy of Sheet Signed by CMO is also Attached.

(f**) The auditor shall verify the interest income from FDR's and verify that interest income is duly accounted for in cash book.**

Auditor Comment :-FDR Register not maintained by Nagar Parishad. However we have been informed that Nagar Parishad does not have any FDR.

(g) **The cases where the investment are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.**

Auditor Comment :-NIL

2. Audit of Expenditure.-

(a) **We have examined the vouchers under all the schemes.**

Auditor Comment:- We have examined the vouchers under all the schemes, vouchers are properly filled and duly accounted in books.

(b**) We have also check the entries in cash book and verifying them from relevant vouchers**.

Auditor Comment :-We have check the entries of expenditure in cash book with relevant vouchers, entry was properly recorded in cash book. but some vouchers are not available while vouching or some difference is amount paid & bill amount or in some cases signature & seal of CMO & Accountant not found.:-

Sr. no.	VOUCHER NO	Bill no.	Amount	Remark
1	641		48118.00	Voucher of Tax Payment of Rs.48118.00 but challan not found.
2	651		102965.00	Payment made to Navneet Builder Bhopal But Quotation not found.

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3	151		1683801.00	Payment made to Tulsi Ram Choukse Parasia but Quotation not found.
4	504		49064.00	Payment Voucher not Authorised by Accountant.
5	509		46124.00	Payment Voucher not Authorised by Accountant.
6	169		14180.00	Payment Voucher not Authorised by Accountant.
7	410		21440.00	Payment Voucher not Authorised by Accountant.

(c) **Auditor shall checked monthly balances of the cash book**.

Auditor Comment:- We have totalled the monthly balances of cash book, some mistake was found some incorrect total and inform the accountant to rectified .

(d) **Auditor shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme any over payment shall be bought to the notice of the Commissioner/CMO**.

Auditor Comment :- We have verified that the payment vouchers due to large number of transaction & no proper ledger is maintained , so it is very difficult for us to verify whether the fund is being utilised under the proper scheme or not.

(e) **Auditor shall have to verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by the Government of India/State Government.**

Auditor Comment :- Payment was made by nagar parishad after proper sanction by CMO. All Vouchers are properly signed & passed by CMO. While in some cases signature of President & CMO not found which was noted above.

(f) **During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanction accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.**

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जिला- छिन्दवाड़ा

Auditor Comment:-During the course of our audit we have observed that all expenditure is supported by financial and administrative sanction and shall be within the limit of sanction authority.

(g) **All the cases where appropriate sanction have not been obtained shall be reported and compliance of audit observation shall be ensured during the audit. Non compliance of audit paras shall be bought to the notice of Commissioner/CMO**.

Auditor Comment:- As Verified by us all payment vouchers are properly signed & passed by the CMO, While in some vouchers President, CMO, Accountant signature was not found & informed.(Noted Above)

(h) **The auditor shall be responsible for responsible for verification of scheme wise project wise utilization certificate (UCs).US's shall be tallied with the income & expenditure records and creation of Fixed Assets.**

Auditor Comments:-No Utilisation Certificate issued during the year 2018-19 as informed by the authority.

3. Audit of Book Keeping.

(a) **Auditor have to examined the all the books of accounts as well as stores, we have also examined that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.**

Auditor Comment :-We have verified all the books of accounts as well as stores are maintained as per rule applicable to Urban Local Bodies in Single entry system and cash method of accounting, As Single entry system is followed in Nagar Parishad therefore ledger was not maintained, and we are unable to certify the accuracy of opening balances of bank as previous year audit was not done ,as single entry system is followed by Nagar Parishad entries of expenses payable and Accrued interest is not made in books of accounts and entry was made .Following are some points being noted down while doing Audit work:-

1. Store Register is not properly maintained.
2. Stock register is also not maintained by the parishad.
3. Register of Fixed Assets is also not maintained by the parishad.
4. Double entry accounting are not done in Nagar Parishad.
5. TDS Deducted by the parishad and deposited at bank via But no TDS Return is provided to us.

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

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6. GST Returns filed by nagar parishad in time as informed by accountant But Copy of Return filed is not available at Nagar Parishad .

7. Receipts & Payments, Income & Expenditure and Balance Sheet of Nagar Parishad was made by nagar parishad we have checked it on the basis of books of accounts provided to us.

8. Insurance of Vehicles of Nagar Parishad was done properly.

9. During the distribution of Stores items , no detail regarding to whom it was given is not maintained at Nagar Parishad. In Following cases the stock/inventory of stores is not maintained, **Even the name of issuing authority &name of the person who is receiving the stock is not maintained in nagar paika parishad. No Details of Stock remains unutilised is maintained at Parishad**

b) **Auditor shall verify the advance register and see that all the advances are timely recovered according to the conditions outstanding advances. All the cases of non recovery shall be specifically mention in audit report.**

Auditor Comment :- Advance Register is Properly maintained by Nagar Parishad.

(c) **Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned .**

Auditor Comments:-Bank reconciliation statement for the period of 2022-23 (As of 31st March 2023) is made by Nagar Parishad.

(d) **Auditor have to verify the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.**

Auditor Comments:-No Grant register is being maintained by the Authority.

(e) **The Auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.**

Auditor Comments:-Fixed Assets Register of Nagar Parishad is not maintained properly.

(f) **The auditor shall reconcile the accounts of receipts and payments especially for projects funds.**

Auditor Comments:- Receips & Payments , Income & Expenditure and Balance Sheet for the year 2023-24 is made by **A.C. Surana & Company, Chartered Accountant, Chhindwara**

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मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
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4. Audit of FDR.

(a) **The auditor shall verify the all Fixed deposits and Term deposits Deposit Receipts.**

Auditor Comments:- FDR Register Not Maintained

(b) **It shall be ensured that proper records of FDR's are maintained and renewal are timely done** .

Auditor Comments:-. Not Available at Nagar Parishad.

(c) **The cases where FDR's /TDR's are kept at low rate of interest than the prevailing rate, shall be immediately brought to the notice of Commissioner/CMO.**

Auditor Comments:-NIL

(d) **Interest earned on FDR/TDR shall be verified from entries in the cash book.**

Auditor Comments:- Entries of FDR is not made in books of account, Interest is verified by interest certificate given by bank

5.Audit of Tenders/Bids :-

(a) **Auditor have to check all the tender /bids invited by the ULB's & check the competitive tendering procedure are followed for all bids.**

Auditor Comments:- We have checked the tender procedures and there documents, as proper advertisement is given in newspaper for tendering process, while in some tender- tender application form in not properly filled up by applicants. Following are the case in which irregularity found. :-NIL

(b) **Auditor shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.**

Auditor Comments:- We have check the tender form fees received from tender documents sale which is properly entered in cash book.

(c) **The bank guarantees. if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.**

Auditor Comments :- We have check the tender process during the year, Bank Guarantee is received as informed by the authority,

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नगर परिषद हर्रई
जिला- छिन्दवाड़ा

(d) **The condition of BG's shall also be verified ,any BG with any such condition which is against the interest of ULB shall be verified and brought to the notice of Commissioner/CMO**.

Auditor Comments :-BG are properly filed

e) **The cases of extension of BG's shall be brought to the notice of Commissioner/CMO . Proper guidance to extend the BG's shall also be given to ULB's**

Auditor Comments :-Nil

(f) **The contract closures shall also be verified by the auditor**.

Auditor Comments :-The contract which was completed is also checked by us.

6. Audit of Grants and Loans :-

(a) **Auditor have to check the grant received by the Central Government and its Utilization**.

Auditor Comments:- We have checked the Grant received from Central/State Government and is properly entered in cash book with there respective heads but grant letter is not found in Nagar Parishad, So that will we are unable to check whether the grant received and recorded in cash book are related to that particular head.

(b) **Auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment in the revenue mechanism i.e whether the assets created out of the loans has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.**

Auditor Comments:-No Loans were taken by Nagar Parishad.

(c) **Auditor shall check specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.**

Auditor Comments:-We are unable to check the diversion of Capital Receipts/Grants/Loans to Capital expenditure in main cash book as no separate Ledger or separate register is maintained for fund received in main cash book, as fund from revenue and fund from Government grant are both added in cash book so we cannot verify whether the fund is being utilized for Capital Expenditure or Revenue Expenditure.

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

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Any Other Observation For Improving the system can be initiated by the department to make it more efficient :-

- Bank Reconciliation should be made monthly.
- Vouchers should be filled date wise on daily basis.
- Entry of revenue recovery should be made on daily basis& Deposited daily.
- Any Change in Date of Revenue Receipt book shall be immediately reported to CMO.
- Tender Documents should be properly checked.
- Ledger should be made Head wise so that, there is proper allocation of Grants Utilization.
- TDS Return should be filed within due date.
- Stock Register, Fixed Assets Register is also maintained by the Nagar Palika Parishad.
- GST Returns should be filed before due date to avoid penalty.

FOR, SAKG & ASSOCIATES
CHARTERED ACCOUNTANTS

GAGAN BATRA
Partner
Membership No.- 422522
FRN No-127155W

Place:- CHHINDWARA.
Date:- 27/08/2024

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

Annexure - C

Name of ULB HARRAI
Name of Auditor SAKG & ASSOCIATES,CA GAGAN BATRA (PARTNER)

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
राजस्वकरवसूली		Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्तिकर	279226.00	168974.00	48.47%	Only 66.70 % Recovery of Total Target	Reduce in revenue recovery percentage as compared to last year. Suggestion- Improve revenue recovery
(ii)	समेकितकर	152640.00	92880.00	6.67%	Only 40.80% Recovery of Total Target	Reduce in revenue recovery percentage as compared to last year. Suggestion- Improve revenue recovery
(iii)	नगरीयविकास उपकर	88239.00	45467.00	65.16%	Only 80.60% Recovery of Total Target	Improve revenue recovery
(iv)	शिक्षाउपकर	87117.00	43799.00	39.40%	Only 79.60% Recovery of Total Target	Improve revenue recovery
	कुलयोग	**607222.00**	**351120.00**			
गैरराजस्ववसूली						
(i)	भवन भूमि किराया		0.00			
(ii)	जल उपभोक्ता प्रभार	426836.00	173590.00	19.79%	Only 55.30% Recovery of Total Target	
(iii)	ठोस अपशिष्ट प्रबंधन		0			

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	उपभोक्ता प्रभार					
(iv)	अन्य कर / शुल्क	200000.00	0.00			
	कुलयोग	626836.00	173590.00		In some dates Revenue recovery are deposited after the gap of more than 2Days it is observed while audit & noted in Audit Report in Point no.1(c)	Deposit in Bank within 2days
	महायोग	**1234058.00**	**524710.00**			
2	**Audit of Expenditure**	All Expenses of Nagar Palika is checked by us			All Expenditure vouchers are checked & Found in File	Observation on Expenditure is Given in Point no.02 of Audit Report
3	**Audit of Book Keeping**	We have checked Cash Book & Bank Statement			Accounting is not done in Double entry system that why it is very difficult to make receipts & Payments. Store Register, Stock Register & Fixed Assets Register is not maintained	Observation on Book Keeping is Given in Point no.03 of Audit Report

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

			by Nagar Palika	
4	**Audit of FDR**	1 FDR Register not Maintained Properly.		Observation on FDR is Given in Point no.04 of Audit Report
5	**Audit of Tenders/Bids**	Tender Procedures are properly followed by Nagar Palika Parishad		Observation on Tenders/Bids is Given in Point no.05 of Audit Report
6	**Audit of Grants & Loans**	All Govt grants are entered in Cash . No Proper Grant Register is maintained by Nagar Parishad.	No Grant Letter is found in Nagar Parishad , so we cant justify that this particular grant is for this head	Observation on Grants & Loans is Given in Point no.06 of Audit Report
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to**	No Case was found regarding diversion of Funds		

मुख्य नगर पालिका अधिकारी
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जिला- छिन्दवाड़ा

	another			
8	**Any Other** **a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.**	106.08% of Revenue Expenditure with respect to revenue receipts inclusive other grants	Other Grants are those grants of which proper justification are not available	
	b) Percentage of Capital Expenditure with respect to Total Expenditure	21.15% of Capital Expenditure with respect to Total Expenditure		
9	**Whether all the temporary advances have been**	No Advances are given by nagar palika parishad.	NIL	NIL

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	fully recovered or not.			
10	Whether the bank reconciliation have been regularly prepared.	Bank Reconciliation is prepared for 31st March (Closing)	Prepared after Closing of Books	We advised nagar parishad to prepare Bank Reconciliation on monthly basis.

मुख्य नगर पालिका अधिकारी
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CA GAGAN BATRA
PARTNER
Membership No 422522

GAGAN BATRA
Partner
Membership No.- 422522
FRN No-127155W

Place:- CHHINDWARA.
Date:- 27/08/2024

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NAGAR PARISHAD HARRAI
BALANCE SHEET
As on 31 March 2024

	Particulars	Sch No.	Current year (Rs)			Previous year (Rs)		
A	SOURCES OF FUNDS							
A1	**Reserves and Surplus**							
	Municipal (General) Fund	B-1		7,69,46,775			5,19,57,708.00	
	Earmaked Funds	B-2		0			0	
	Reserves	B-3		0			0.00	
	Total Reserves and Surplus				7,69,46,775			5,19,57,708.00
A2	**Grants,Contribution for Specific Purpose**	B-4			2,81,36,632			4,05,09,220.65
A3	Loans							
	Secured loans	B-5		0			0	
	Unsecured loans	B-6		0			0	
	Total Loans				0			0
	TOTAL SOURCES OF FUNDS [A1 - A3]				10,50,83,407			9,24,66,929
B	APPLICATION OF FUNDS							
B1	**Fixed Assets**	B-11						
	Gross Block		5,26,77,211			4,26,87,325		
	Less:Acumulated Depreciation		49,22,074			40,83,132.18		
	Net Block			4,77,55,137			3,86,04,193	
	Capital Work-in-Progress			42,00,603			42,00,603	
	Total Fixed Assets				5,19,55,740			4,28,04,795.82
B2	**Investments**							
	Investment- General Fund	B-12		0			0	
	Investment-Other Funds	B-13		0			0	
	Total investment				0			0
B3	**Current assets,loans & advances**							
	Stock in hand (inventories)	B-14		0			0	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		31,37,234			38,69,537		
	Less: Accumulated Provision against bad and doubtful receivables		0			0		
	Sundry Debtors(Net)			31,37,234			38,69,537	
	Prepaid expenses	B-16		0			0	
	Cash and Bank Balances	B-17		5,03,64,419			4,67,60,671	
	Loans, advances and deposits	B-18		8,91,383			8,91,383	
	Total Current Assets			5,43,93,036			5,15,21,591.00	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7		4,41,140			10,29,605	
	Deposit Works	B-8		0			0	
	Other liabilities (Sundry Creditors)	B-9		60,353			51,523.00	
	Provisions	B-10		15,89,170			16,03,625	
	Total Current Liabilities			20,90,663			26,84,753	
	Net Current Assets (B3-B4)				5,23,02,373			4,88,36,838
C	**Other Assets**	B-19		-			-	
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20		8,25,294.00			8,25,294.60	
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				10,50,83,407			9,24,66,928

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-1: Municipal (General) Fund

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services	Commercial Projects	General Account	Total
31010	**Balance as per last amount**	-	-	-	-	5,19,57,708.00	5,19,57,708.00
	Additions during the year	-	-	-	-	5,68,48,748.30	5,68,48,748.30
31090	Surplus for the year	-	-	-	-	23,25,878.09	23,25,878.09
	Transfers	-	-	-	-		-
	Total (Rs)	-	-	-	-	**11,11,32,334.39**	11,11,32,334.39
	Deductions during the year	-	-	-	-	3,41,85,559.00	3,41,85,559.00
31090	Deficit for the year	-	-	-	-	-	-
	Transfers	-	-	-	-		-
310	**Balance at the end of the current year**	-	-	-	-	**7,69,46,775.39**	**7,69,46,775.39**

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

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

Account Code	Particulars	Sanchit Nidhi 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance		-	-	-	-	-
	(b) Additions to the Special Fund						
	- Transfer from Municipal Fund		-	-	-	-	-
	- Intrest/Dividend earned on Soecial Fund Investments	-	-	-	-	-	-
	- Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	- Appereciation in Value of Special Fund Investments	-	-	-	-	-	-
	- Other addition (General reserve)	-		-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds						
	[1] Capital expenditure on	-	-	-	-	-	-
	- Fixed Asset	-	-	-	-	-	-
	- Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	- Salary, Wages and allowances etc	-	-	-	-	-	-
	- Rent Other administrative charges	-	-	-	-	-	-
	[3] Other.	-	-	-	-	-	-
	- Loss on disposal of Special Fund investments	-	-	-	-	-	-
	- Diminution in Value of Special Fund investments	-	-	-	-	-	-
	- Transferred to Municipal Fund	-	-	-	-	-	-
	Total (c)	-	-	-	-	-	-
0	**Net Balance of Special Funds [(a+b)-(c)]**	-	-	-	-	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution			-		-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-		-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-4: Grants & Contribution for Specific Purposes						
Particulars	Grants from Central Govermment	Grants from State Govermment	Grants from other Govermment Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32,010	32,020	32,030	32,040	32,080	
(a) Opening Balance	1,13,85,708.65	1,77,53,738.00	-	-	1,13,69,774.00	4,05,09,220.65
(b) Additions to the Grants						
Grant Receioved During The Year	27,32,468.00	36,73,599.00		-		64,06,067.00
Interest/Dividend earned on Grant investments			-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-				-
Total(b)	27,32,468.00	36,73,599.00	-	-	-	64,06,067.00
Total (a+b)	1,41,18,176.65	2,14,27,337.00	-	-	1,13,69,774.00	4,69,15,287.65
(C) Payment out of funds						-
Capital expenditure of Fixed Assets	19,09,143.00	89,56,743.00	-	-	-	1,08,65,886.00
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on			-	-		-
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	53,68,762.00	25,44,008.00	-	-	-	79,12,770.00
PM Awas Third party supervison exp	-	-	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	72,77,905.00	1,15,00,751.00	-	-	-	1,87,78,656.00
Net balance at the year end (a+b)- (C)	68,40,271.65	99,26,586.00	-	-	1,13,69,774.00	2,81,36,631.65

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-5: Secured Lons

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
33020	Loans from State Govermment	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions		
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Notes:

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemaption;

*Rate of interst and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-6: Unsecured Loans

Code No.	Particulars		Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government		-	-
33120	Loans from State Government			
33130	Loans from Govt. bodies & Associations		-	-
33140	Loans from international agencies		-	-
33150	Loans from banks & other financial institutions			
33160	Other Term Loans		-	-
33170	Bonds & debentures		-	-
33180	Other Loans		-	-
	Total Unsecured Loans		-	-

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

Schedule B-7: Deposits Received

Account Code	Particulars		Current Year (Rs)	Previous year (Rs)
34010	From Contractors		2,23,554	3,56,471
34020	From Revenues		2,17,586.00	6,73,134.00
34030	From Staff			-
34080	From other			
	Total deposits received		4,41,140	10,29,605.00

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)
34110	Civil Works		-
34120	Electrical works	-	-
34180	Others		-
	Total of deposit works	-	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors		
35011	Employee Liabilities	-	
35012	Interst Accrued and Due	-	-
35013	Outstanding liabilities	-	-
35020	Recoveries Payable	-2,313.00	-11,143.00
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues	-	
35090	Others	62,666.00	62,666.00
	Total Other Liabilities (Sundry Creditors)	**60,353.00**	**51,523.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	15,89,170.00	16,03,625.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provision	15,89,170.00	16,03,625.00

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010.00	Land	9,22,596.00	-	-	9,22,596.00	-	-	-	-	9,22,596.00	-
41015.00	Lakes and Pond	-		-	-	-	-	-	-	-	-
41020.00	Buildings	85,04,072.00	33,45,717.00	-	1,18,49,789.00	2,83,469.07	1,11,523.90	-	3,94,992.97	1,14,54,796.03	82,20,602.93
41025.00	Heritage Building	-		-	-			-	-	-	-
	Infrastructure Assets							-			-
41030.00	Roads & Bridges	1,71,45,353.00	30,98,678.00	-	2,02,44,031.00	24,49,336.14	4,42,668.29	-	28,92,004.43	1,73,52,026.57	1,46,96,016.86
41031.00	Sewerage and drainage	61,30,263.50	17,98,858.00	-	79,29,121.50	6,17,478.90	1,19,923.87	-	7,37,402.77	71,91,718.73	55,12,784.60
41032.00	Water ways	20,58,530.00	4,37,833.00	-	24,96,363.00	51,463.25	10,945.83	-	62,409.08	24,33,953.93	20,07,066.75
41033.00	Public Lighting	8,38,029.00	8,04,170.00	-	16,42,199.00	55,868.60	80,417.00	-	1,36,285.60	15,05,913.40	7,82,160.40
41034.00	Sanitation and solid waste	10,00,000.00	1,38,000.00		8,62,000.00	66,666.67	9,200.00		75,866.67	7,86,133.33	9,33,333.33
41040.00	Plants & Machinery	14,16,350.00	92,476.00	-	15,08,826.00	1,41,635.00	9,247.60	-	1,50,882.60	13,57,943.40	12,74,715.00
41050.00	Vehicles	15,59,061.00	4,28,061.00	-	19,87,122.00	1,55,906.10	42,806.10	-	1,98,712.20	17,88,409.80	14,03,154.90
41060.00	Office & other equipment	4,94,912.50	44,213.00	-	5,39,125.50	49,491.25	4,421.30	-	53,912.55	4,85,212.95	4,45,421.25
41070.00	Furniture, Fixtures, electrical appliances	16,18,186.00	77,880.00	-	16,96,066.00	1,61,818.60	7,788.00		1,69,606.60	15,26,459.40	14,56,367.40
41080.00	Other fixed assets	9,99,972.00		-	9,99,972.00	49,998.60	-	-	49,998.60	9,49,973.40	9,49,973.40
	Sub-Total	**4,26,87,325.00**	**1,02,65,886.00**	-	**5,26,77,211.00**	**40,83,132.18**	**8,38,941.88**	-	**49,22,074.06**	**4,77,55,136.94**	**3,76,81,596.82**
412.00	Capital Work in Progress	42,00,603.00		-	42,00,603.00	-	-	-	-	42,00,603.00	
	Total	**4,68,87,928.00**	**1,02,65,886.00**	-	**5,68,77,814.00**	**40,83,132.18**	**8,38,941.88**	-	**49,22,074.06**	**5,19,55,739.94**	**3,76,81,596.82**

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note

1. Additions include fixed assest created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing asset balance as on 31 March 2017
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage inclued sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distrbution system etc.

No depreciation is to be charged on Land

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities	-	-	-	-
42020	State Government Securities	-	-	-	-
42030	Debentures and Bonds	-	-	-	-
42040	Preference Shares Equity Shares	-	-	-	-
42060	Units of Mutual Funds	-	-	-	
42080	Other Investments	-		-	
	Total of Investments General Fund	-	-	-	-

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities	-		-	-
42120	State Government Securities	-	-	-	-
42130	Debentures and Bonds	-	-	-	-
42140	Preference Shares Equity Shares	-	-	-	-
42160	Units of Mutual Funds	-	-	-	-
42180	Other Investments		-	-	-
	Fixed Deposit	-	-	-	-
	Total of Investments General Fund	0.00	0.00	0.00	0.00

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs.)
43010	Stores Loose		
43080	Others		
	Total Stock in hand	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Account code	Schedule B-15 Sundry Debtors (Receivables)				
	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	***Receivables for property taxes***				
	Less than 5 year	-	-	-	-
	More than 5 year	17,31,206.00	-	-	18,65,205.00
	Sub-total	**17,31,206.00**	-	-	**18,65,205.00**
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-	-
	Net Receivables of property Taxes	**17,31,206.00**	-	-	**18,65,205.00**
43120	***Receivables of Other Taxes***				
	Less than 3 year	-	-	-	-
	More than 3 year	14,06,028.00	-	-	13,32,052.00
	Sub-total	**14,06,028.00**	-	-	**13,32,052.00**
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-	-
	Net Receivables of Other Taxes	**14,06,028.00**	-	-	**13,32,052.00**
	Receivable of Cess Income				
	Less than 3 year	-	-	-	-
	More than 3 year		-	-	-
	Sub-total	-	-	-	-
43130	***Receivables for Fees and User Charges***				
	Less than 3 year	-	-	-	-
	More than 3 year		-	-	6,72,280.00
	Sub-total	-	-	-	-
43140	***Receivables from Other Sources***				
	Less than 3 year	-	-	-	-
	More than 3 year		-	-	-
	Sub-total	-	-	-	-
43150	Receivables from Government		-	-	-
43180	Receivables -Control Accounts		-	-	-
	Sub-total				
	Total of Sundry Debtors (Receivables)	31,37,234.00	-	31,37,234.00	38,69,537.00

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

NAGAR PARISHAD HARRAI

INCOME AND EXPENDITURE ACCOUNTS

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year 2023-24	Previous year 2022-23
A	Income			
	Revenue Income	IE-1	24,87,595.00	56,84,436.00
	Assigned Revenues & Compensations	IE-2	2,05,08,111.00	1,80,48,360.00
	Rental Income From Municipal Properties	IE-3	58,38,237.00	8,93,660.00
	Fees & User Charges	IE-4	12,66,757.00	15,02,002.00
	Sale & Hire Charges	IE-5	1,500.00	-
	Revenue Grants, Contribution & Subsidies	IE-6	23,74,713.00	1,23,48,084.00
	Income From Investments	IE-7	-	-
	Interest Earned	IE-8	6,73,150.00	5,91,578.00
	Other Income	IE-9	74,49,516.00	5,51,302.00
	Total Income		4,05,99,579.00	3,96,19,422.00
B	**Expenditure**			
	Establishment Expenses	IE-10	1,91,97,052.00	2,00,33,285.15
	Administrative Expenses	IE-11	38,68,167.85	69,22,659.00
	Operations & Maintenance	IE-12	1,23,31,361.00	94,10,459.00
	Interest & Finance Charges	IE-13	1,720.18	1,303.55
	Programme Expenses	IE-14	20,36,458.00	18,60,573.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	51,000.00
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		8,38,941.88	20,11,459.06
	Total Expenditure		3,82,73,700.91	4,02,90,738.76
C	**Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)**		**23,25,878.09**	**-6,71,316.76**
D	Add/Less: Prior period Items (Net)	IE-18	-	**-2,91,316.00**
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		23,25,878.09	-9,62,632.76
F	Less:Transfer to Reserved Fund		-	-
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		23,25,878.09	-9,62,632.76

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANTS

Schedule IE-1: Tax Revenue

	Particulars		Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax		12,10,643.00	34,02,522.00
11002	Water Tax		9,69,958.00	12,10,400.00
11003	Sewerage Tax			-
11004	Devlopment Tax			-
11005	Lighting Tax		-	-
11006	Education Tax		2,19,675.00	3,42,668.00
11007	Vehicle Tax			-
11008	Tax on Animals			-
11009	Electricity Tax			-
11010	Professional Tax		-	-
11011	Advertisement Tax			-
11012	Pilgremage Tax		-	-
11013	Export Tax		-	-
11051	Octroi & Toll		-	-
11060	Cess		-	-
11080	Others Taxes		87,319.00	7,28,846.00
11090	Tax			-
	Sub Total		24,87,595.00	56,84,436.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		-	-
	Sub Total		24,87,595.00	56,84,436.00
	Total Tax Revenue		24,87,595.00	56,84,436.00

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax		-	-
1109002	Octroi & Toll		-	-
1109003	Surcharge		-	-
1109004	Advertisement tax		-	-
1109011	Others		-	-
	Total refund and remission of tax revenues		-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	3,35,507.00	5,16,523.00
12020	Compensation in Lieu Of Taxes/Duties	2,01,72,604.00	1,75,31,837.00
12030	Compensation in Lieu Of Concession		
	Total Assigned Revenues & Compensations	2,05,08,111.00	1,80,48,360.00

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	57,93,677.00	8,93,660.00
13020	Rent From Office Buildings	43,560.00	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands		
13080	Other Rents	1,000.00	
	Sub Total	58,38,237.00	8,93,660.00
13090	Less: Rent remission and refunds	-	-
	Sub Total	58,38,237.00	8,93,660.00
	Total Rental Income From Municipal Properties	58,38,237.00	8,93,660.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	1,900.00	
14011	Licensing Fees	11,79,927.00	12,86,151.00
14012	Fees for Grant of Permit		
14013	Fees For Certificate Or Extract	100.00	550.00
14014	Development Charges		
14015	Regularisation Fees	6,400.00	7,670.00
14020	Penalties And Fines	18,100.00	6,900.00
14040	Other Fees	45,780.00	1,78,231.00
14050	User Charges	13,800.00	18,120.00
14060	Entry Fees		-
14070	Service / Administrative Charges	750.00	4,380.00
14080	Other Charges		
14090	Fees Remission and Refunds	-	-
	Sub Total	12,66,757.00	15,02,002.00
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	-	-
	Total Income from Fees & User Charges	12,66,757.00	15,02,002.00

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15,010.00	Sale Of Products		
15,011.00	Sale of Forms & Publications	1,500.00	
15,012.00	Sale of Stores & Scrap	-	-
15,030.00	Sale of Others		
15,040.00	Hire Charges for Vehicles		
15,041.00	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	1,500.00	-

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16,010.00	Revenue Grants	23,74,713.00	1,23,48,084.00
16,020.00	Reimbursement of Expenses	.	
16,030.00	Contribution Towards Schemes	-	
	Total Revenue Grants, Contribution & Subsidies	23,74,713.00	1,23,48,084.00

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,010.00	Interest on Investments	-	-
17,020.00	Dividend	-	-
17,030.00	Income From Project TakenUp On Commercial Basis	-	-
17,040.00	Profit on Sale of Investments	-	-
17,080.00	Others	-	-
	Total Income From Investments	-	-

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17,110.00	Interest From Bank Accounts	6,73,150.00	5,91,578.00
17,120.00	Interest On Loans And Advances To Em	-	-
17,130.00	Interest On Loans To Others	-	-
17,180.00	Other Interest		-
	Total Interest Earned	6,73,150.00	5,91,578.00

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees		
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	74,49,516.00	5,51,302.00
19040	Transfer Into Activity Fund		-
19220	Transfer Into Gratuity & Leave Salary Fund		-
	Total Other Icome	74,49,516.00	5,51,302.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	1,82,04,595.00	1,97,40,057.15
21020	Benefits And Allowances	5,67,840.00	2,63,315.00
21030	Pension	4,24,617.00	
21040	Other Terminal & Retirement Benefits	-	29,913.00
	Total Establishment Expenses	1,91,97,052.00	2,00,33,285.15

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office Maintenance	12,56,402.85	29,65,557.00
22012	Communication Expenses	46,000.00	90,750.00
22020	Books & Periodicals	7,990.00	5,760.00
22021	Printing and Stationery	2,92,395.00	2,08,845.00
22030	Travelling & Conveyance	41,937.00	45,000.00
22040	Insurance(Vehicle)		
22050	Audit Fees	41,300.00	
22051	Legal Expenses	5,000.00	10,000.00
22052	Professional and Other Fees	10,61,591.00	6,56,216.00
22060	Advertisement And Publicity	7,52,767.00	22,48,565.00
22061	Membership & Subscriptions		
22080	Other Administrative Expenses	3,62,785.00	6,91,966.00
	Total Administrative Expenses	38,68,167.85	69,22,659.00

A.C. SURANA & COMPANY Chhindwara CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	22,32,583.00	13,78,571.00
23020	Bulk Purchases	2,29,984.00	11,70,549.00
23030	Consumption of Stores	10,74,560.00	
23040	Hire Charges	5,44,380.00	9,09,165.00
23050	Repairs & Maintenance Infrastructure Assets	12,23,894.00	23,80,600.00
23051	Repairs & Maintenance Civic Amenities	8,08,416.00	7,37,624.00
23052	Repairs & Maintenance Buildings	1,65,077.00	3,96,710.00
23054	Repairs & Maintenance Vehicle	11,89,736.00	8,23,232.00
23055	Repairs & Maintenance Office Equipments	77,600.00	39,050.00
23056	Repairs & Maintenance Electrical Appliances	77,167.00	17,681.00
23057	Repairs & Maintenance Heritage Building	2,64,986.00	3,800.00
23059	Repairs & Maintenance Others	25,490.00	30,036.00
23080	Other Operating & Maintenance Expenses	44,17,488.00	15,23,441.00
	Total Operations & Maintenance	1,23,31,361.00	94,10,459.00

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association		-
	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	1,720.18	1,303.55
24080	Other Finance Expenses		-
	Total Interest & Finance Charges	1,720.18	1,303.55

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	7,47,352.00	10,27,326.00
25020	Own Programme	3,97,290.00	
25030	Share in Programme Of Others	8,91,816.00	8,33,247.00
	Total Programme Expenses	20,36,458.00	18,60,573.00

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Accont code	Particulars		Current Year (Rs.)	Previous year (Rs.)
26010	Grants			51,000.00
26020	Contributions		-	-
26030	Subsidies			-
	Total Revenue Grants, Contribution and Subsidies		-	51,000.00

Schedule IE-16:- Provisions and Write Off

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables		-	-
27020	Provision for Other Assets			-
27030	Revenues Written Off		-	-
27040	Assets Written Off		-	-
27050	Miscellaneous Expense Written Off			
	Total Provisions and Write Off		-	-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets		-	-
27120	Loss on Disposal Of Investments		-	-
29010	Transfer to General Activity Fund			-
29040	Tranfer to Water Supply		-	-
29220	Transfer to Gratuity & Leave Salary Fund		-	-
29230	Provident Fund		-	-
27180	Other Miscellaneous Expenses			
	Total Miscellaneous Expenses		-	-

Schedule IE-18:- Prior Period

Account code	Particulars		Current Year (Rs.)	Previous year (Rs.)
18500	Expenses		-	-
18510	Other expenses Revenue		-	-
18540	Other Income			-
	Sub Total		-	-
28500	Expenses		-	-
28550	Refund of Taxes		-	-
28560	Refund of Other Revenues			-
28580	Other Expenses			2,91,316.00
	Sub Total		-	2,91,316.00
	Total Prior Period		-	2,91,316.00

A.C. SURANA & COMPANY Chhindwara CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	**Cash Balance**		-
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	5,03,64,419.00	4,67,60,671.00
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank	-	-
45024	Post Office	-	-
	Sub- Total	**5,03,64,419.00**	**4,67,60,671.00**
	Balance with Bank - Special Funds		
45041	Nationalised Banks		
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	-	-
	Total Cash and Bank balances	5,03,64,419.00	4,67,60,671.00

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	8,91,383.00			8,91,383.00
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-		-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-		-	-
46080	Other Current Assets	-		-	-
	Sub- Total	**8,91,383.00**	**-**	**-**	**8,91,383.00**
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**8,91,383.00**	**-**	**-**	**8,91,383.00**

Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)	Previous year (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	
46130	Deposits	-	
	Total Accumulated Provision	**-**	

A.C. SURANA & COMPANY Chhindwara CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	-	-

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs.)
48010	Loan Issue Expenses	-	
48020	Deferred Discount on Issue of Loans	-	
48021	Deferred Revenue Expenses	-	
48030	Other(TDS)	8,25,294.00	8,25,294.60
	Total Misscellaneous expenditure	**8,25,294.00**	**8,25,294.60**

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

Nagar Palika Harrai
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.)	2022-23	Current Year (Rs.)	2023-24
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		(9,62,632.76)		23,25,878.09
Add: Adjustments For				
Depreciation	20,11,459.06		8,38,941.88	-
Interest And Finance Expenses	1,303.55	20,12,762.61	1,720.18	8,40,662.06
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	65,21,414.22		(98,90,010.67)	
Investment Income			-	
Transfer To Reserves			-	
Interest Income Received	5,91,578.00	71,12,992.22	6,73,150.00	(92,16,860.67)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		**81,63,122.07**		**1,23,83,400.82**
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	(6,52,537.00)		7,32,303.00	
(Increase)/Decrease In Stock In Hand	-		-	
(Increase)/Decrease In Prepaid Expenses	-		-	
(Increase)/Decrease In Other Current Assets	(66,088.40)	(7,18,625.40)	-	
(Decrease)/Increase In Deposits Received	10,29,605.00		(5,88,465.00)	
(Decrease)/Increase In Deposits Work	-		-	
(Decrease)/Increase In Other Current Liabilities	(6,84,307.00)		8,830.00	
(Decrease)/Increase In Provisions	16,03,625.00	19,48,923.00	(14,455.00)	
Extra ordinary items (please specify)				
				1,38,213.00
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		93,93,419.67		1,25,21,613.82

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT

Nagar Palika Harrai
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.)	2022-23	Current Year (Rs.)	2023-24
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(1,84,56,801.00)		(1,02,65,886.00)	
(Increase)/Decrease In Special Funds/ Grants	-			
(Increase)/Decrease In Earmarked Funds	-			
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(41,15,030.00)			
(Purchase) Of Investments				
		(2,25,71,831.00)		(1,02,65,886.00)
Add:				
Proceeds From Disposal Of Assets	-			
Proceeds From Disposal Of Investments				
Investment Income Received	-		-	
Interest Income Received	5,91,578.00	5,91,578.00	6,73,150.00	6,73,150.00
Net cash generated from/(used in) investing activities [B]		**(2,19,80,253.00)**		**(95,92,736.00)**
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received			-	
Less:				
Interest & Finance Expenses	1,303.55		1,720.18	
		(1,303.55)		1,720.18
Net Cash Generated From/(Used In) Financing Activities [C]		**5,90,274.45**		**6,74,870.18**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**(1,19,96,558.88)**		**36,03,748.00**
Cash And Cash Equivalent At Beginning Of The Period		**5,03,64,419.00**		**4,67,60,671.00**
Cash and cash equivalent at end of the period		3,83,67,860.12		5,03,64,419.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		4,67,60,671.00		5,03,64,419.00
Cash balances	-		-	
Bank balances	4,67,60,671.00		5,03,64,419.00	
Total Of The Breakup Of Cash And Cash Equivalents	4,67,60,671.00			

मुख्य नगर पालिका अधिकारी
नगर परिषद हर्रई
जिला- छिन्दवाड़ा

A.C. SURANA & COMPANY
Chhindwara
CHARTERED ACCOUNTANT