AUDITOR'S REPORT

To,

Directorate

Urban Administration & Development

Shivaji Nagar Bhopal (MP)

We have audited the attached balance sheet of **NAGAR PARISHAD LANJHI (M.P.) as at 31st March ,2024**and the Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the NAGAR PARISHAD LANJHI (M.P.). Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion and to the best of our information and according to the explanationgiven to us the said accounts subject to the notes gives the true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Income and Expenditure of the surplus of Income over Expenditure for the year ended on 31st March 2024.
2. In the case of Receipt & Payment account of the Receipt & Payment of during the year ended on 31st March 2024.

Date :-

Place :- Jabalpur

For HARISH K. SHARMA & ASSOCIATES

Chartered Accountants

(JITENDRA SONI)

Partner

मुख्य नगर पालिका अधिकारी
नगर परिषद लांजी
जिला-बालाघाट(म.प्र.

MP Urban Local Body, Lanji
BALANCE SHEET
As at 31 March 2024

	Particulars	Schedule no.	Current year (Rs)			Previous year (Rs)		
A	**SOURCES OF FUNDS**							
A1	**Reserves and Surplus**							
	Municipal (General) Fund	B-1		173090834.53			160192320.17	
	Earmaked Funds	B-2		4174442.00			4174442.00	
	Reserves	B-3		44617764.51			78745409.24	
	Total Reserves and Surplus				**221883041.04**			**243112171.41**
A2	**Grants,Contribution for Specific Purpose**	B-4		402523920.04	**402523920.04**		393967000.04	**393967000.04**
A3	**Loans**							
	Secured loans	B-5		26592558.00			26592558.00	
	Unsecured loans	B-6		90566299.37			38300000.00	
	Total Loans				**117158857.37**			64892558.00
	TOTAL SOURCES OF FUNDS [A1 - A3]				**741565818.45**			**701971729.45**
B	**APPLICATION Of FuNDS**							
B1	**Fixed Assets**	B-11						
	Gross Block		328827256.82			301875268.01		
	Less:Acumulated Depreciation		229914396.22			209694296.21		
	Net Block			98912860.60			92180971.80	
	Capital Work-in-Progress			53190319.22			48844347.33	
	Total Fixed Assets				**152103179.82**			**141025319.13**
B2	**Investments**							
	Investment- General Fund	B-12		0.00			0.00	
	Investment-Other Funds	B-13		0.00			0.00	
	Total investment				**0.00**			**0.00**
B3	**Current assets,loans & advances**							
	Stock in hand (inventories)	B-14		2971794.70			2613170.70	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		8509427.00			6739951.00		
	Less: Accumulated Provision against bad and doubtful receivables		0.00			0.00		
	Sundry Debtors (Rceeivables) - Net			8509427.00			6739951.00	
	Prepaid expenses	B-16		0.00			0.00	
	Cash and Bank Balances	B-17		301868694.78			278226472.72	
	Loans, advances and deposits	B-18		280879967.29			280879967.29	
	Total Current Assets			**594229883.77**			**568459561.71**	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7		-241546.04			534914.96	
	Deposit Works	B-8		0.00			0.00	
	Other liabilities (Sundry Creditors)	B-9		3218096.62			3961954.43	
	Provisions	B-10		1790694.56			3016282.00	
	Total Current Liabilities			**4767245.14**			**7513151.39**	
	Net Current Assets (B3-B4)				589462638.63			**560946410.32**
C	**Other Assets**	B-19			0.00			0.00
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20			0.00			0.00
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				**741565818.45**			**701971729.45**
	Notes to the Balance Sheet - Attached							

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FRN-011557C
JABALPUR
CHARTERED ACCOUNTANTS

MP urban Local Body,

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services	Commercial Projects	General Account
31010	Balance as per last amount	0.00	0.00	0.00	0.00	160192320.17
	Additions during the year	0.00	0.00	0.00	0.00	0.00
31090	Surplus for the year	0.00	0.00	0.00	0.00	12898514.36
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	0.00	0.00	0.00	0.00	173090834.53
	Deductions during the year	0.00	0.00	0.00	0.00	0.00
31090	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	173090834.53

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	4174442.00	0.00	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00
	· Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	· Intrest/Dividend earned on Soecial Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	· Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	· Appereciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	· Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00	0.00
	[1] Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	· Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00
	· Others	0.00	0.00	0.00	0.00	0.00	0.00
	[2] Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	· Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
	· Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
	[3] Other.	0.00	0.00	0.00	0.00	0.00	0.00
	· Loss on disposal of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	· Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	· Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	0.00	0.00	0.00	0.00	0.00	0.00
311	Net Balance of Special Funds [(a+b)-(c)]	4174442.00	0.00	0.00	0.00	0.00	0.00

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	78745409.24	0.00	78745409.24	34127644.73	44617764.51
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00	0.00	0.00
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
31211	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve funds	78745409.24	0.00	78745409.24	34127644.73	44617764.51

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	286002070.00	107964930.04	0.00	0.00	0.00	393967000.04
(b) Additions to the Grants	0					0.00
Grant received during the year	3495920.00	5061000.00	0.00	0.00	0.00	0.00
Interest/Dividend earned on Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total(b)	3495920.00	5061000.00	0.00	0.00	0.00	8556920.00
Total (a+b)	289497990.00	113025930.04	0.00	0.00	0.00	402523920.04
(C) Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditure of Other	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages, allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end (a+b)- (C)	289497990.00	113025930.04	0.00	0.00	0.00	402523920.04

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Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	286002070.00	107964930.04	0.00	0.00	0.00	393967000.04
(b) Additions to the Grants	0					0.00
Grant received during the year	3495920.00	5061000.00	0.00	0.00	0.00	0.00
Interest/Dividend earned on Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Profit on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total(b)	3495920.00	5061000.00	0.00	0.00	0.00	8556920.00
Total (a+b)	289497990.00	113025930.04	0.00	0.00	0.00	402523920.04
(C) Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditure of Other	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages, allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	0.00	0.00	0.00	0.00	0.00	0.00
Net balance at the year end (a+b)- (C)	289497990.00	113025930.04	0.00	0.00	0.00	402523920.04

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	26592558.00	26592558.00
33020	Loans from State Govermment	0.00	0.00
33030	Loans from Govt. bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	0.00	0.00
33060	Other Term Loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other Loans	0.00	0.00
	Total Secured Loans	**26592558.00**	**26592558.00**

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.

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. bodies & Associations	0.00	0.00
33140	Loans from international agencies	0.00	0.00
33150	Loans from banks & other financial institutions	90566299.37	38300000.00
33160	Other Term Loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other Loans	0.00	0.00
	Total Unsecured Loans	**90566299.37**	**38300000.00**

Note:

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

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Schedule B-7: Deposits Received

Account	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	-241546.04	534914.96
34020	From Revenues	0.00	0.00
34030	From Staff	0.00	0.00
34080	From other	0.00	0.00
	Total deposits received	**-241546.04**	**534914.96**

Schedule B-8: Deposits Works

Account	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balanc outstanding the end of current (Rs)
34110	Civil Works	0.00	0.00	0.00
34120	Electrical works	0.00	0.00	0.00
34180	Others	0.00	0.00	0.00
	Total of deposit works	**0.00**	**0.00**	**0.00**

Schedule B-9: Other Liabilites (Sundry Creditors)

Account	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	0.00	491049.81
35011	Employee Liabilities	133408.00	778555.00
35012	Interst Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	0.00
35020	Recoveries Payable	473331.62	80992.62
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	2611357.00	2611357.00
35090	Others (sale Proceeds)	0.00	0.00
	Total Other Liabilities (Sundry Creditors)	**3218096.62**	**3961954.43**

Schedule B-10: Provisions

Account	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	0.00	0.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	1790694.56	3016282.00
	Total Provision	**1790694.56**	**3016282.00**

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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	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	Land	3767173.00	0.00	0.00	3767173.00	0.00	0.00	0.00	0.00	3767173.00	3767173.00
41015	Lakes and Pond	17.00	0.00	0.00	17.00	0.00	0.00	0.00	0.00	17.00	17.00
41020	Buildings	94583147.00	0.00	0.00	94583147.00	37835068.32	5391067.47	0.00	43226135.80	51357011.20	56748078.68
41025	Heritage Building	1238225.00	0.00	0.00	1238225.00	0.00	0.00	0.00	0.00	1238225.00	1238225.00
	Infrastructure Assets	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41030	Roads & Bridges	78284962.43	2736895.85	0.00	81021858.28	69067263.38	3095044.62	0.00	72162308.00	8859550.28	9217699.05
41031	Sewerage and drainage	38480582.00	0.00	0.00	38480582.00	32386754.52	1577691.94	0.00	33964446.45	4516135.55	6093827.48
41032	Water ways	38722065.00	20251370.20	0.00	58973435.20	32599322.81	6828257.70	0.00	39427580.51	19545854.69	6122742.19
41033	Pubilic Lighting	21508878.00	0.00	0.00	21508878.00	18296646.27	831646.80	0.00	19128293.06	2380584.94	3212231.73
41040	Plants & Machinery	2326797.00	0.00	0.00	2326797.00	1766049.22	101495.35	0.00	1867544.57	459252.43	560747.78
41050	Vehicles	6166732.00	0.00	0.00	6166732.00	5845181.38	100420.26	0.00	5945601.64	221130.36	321550.62
41060	Office & other equipment	2052223.99	0.00	0.00	2052223.99	1351659.30	181376.20	0.00	1533035.50	519188.49	700564.69
41070	furniture and fittings	6607530.75	1890343.84	0.00	8497874.59	4124729.35	1132207.30	0.00	5256936.65	3240937.94	2482801.40
41080	Other fixed assets	8136934.84	2073378.92	0.00	10210313.76	6421621.65	980892.39	0.00	7402514.04	2807799.72	1715313.19
	Sub -Total	**301875268.01**	**26951988.81**	**0.00**	**328827256.82**	**209694296.21**	**20220100.01**	0.00	**229914396.22**	98912860.60	**92180971.80**
412	**Capital Work in Progress**	48844347.33	4345971.89	0.00	53190319.22	0.00	0.00	0.00	0.00	53190319.22	48844347.33
	Total	**350719615.34**	**31297960.70**	**0.00**	**382017576.04**	**209694296.21**	**20220100.01**	0.00	**229914396.22**	152103179.82	**141025319.13**

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 2006 shall be equal to the closing asset balance as on 31 March 2006.
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.

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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	0.00	0.00	0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42060	Units of Mutual Funds	0.00	0.00	0.00	0.00
42080	Other Investments	0.00	0.00	0.00	0.00
	Total of Investments General Fund	**0.00**	**0.00**	**0.00**	0.00

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	0.00	0.00	0.00	0.00
42120	State Government Securities	0.00	0.00	0.00	0.00
42130	Debentures and Bonds	0.00	0.00	0.00	0.00
42140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42160	Units of Mutual Funds	0.00	0.00	0.00	0.00
42180	Other Investments	0.00	0.00	0.00	0.00
	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	**2971794.70**	**2613170.70**
43080	Others	0.00	0.00
	Total Stock in hand	**2971794.70**	**2613170.70**

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Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	***Receivables for property taxes***				
	Less than 5 year	159987.00	1572015.00	1732002.00	262325.00
	More than 5 year	0.00	0.00	0.00	0.00
	Sub-total	**159987.00**	1572015.00	1732002.00	262325.00
	Less: State Government Cesses/Levies in Taxes-Control Acounts	0	0.00	0.00	0.00
	Net Receivables of property Taxes	**159987.00**	**1572015.00**	1732002.00	262325.00
43120	***Receivables of Other Taxes***	0		0.00	0.00
	Less than 3 year	572674.00	1055461.00	1628135.00	1161626.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	572674.00	**1055461.00**	1628135.00	1161626.00
	Less: State Government Cesses/Levies in Taxes-Control Acounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	**572674.00**	**1055461.00**	1628135.00	1161626.00
	Receivable of Cess Income	0		0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**0.00**	**0.00**	0.00	0.00
43130	***Receivables for Fees and User Charges***	0		0.00	0.00
	Less than 3 year	738360.00	192600.00	930960.00	756000.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**756000.00**	**192600.00**	948600.00	756000.00
43140	***Receivables from Other Sources***	0		0.00	0.00
	Less than 3 year	3725140.00	475550.00	4200690.00	4248367.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	**3725140.00**	**475550.00**	4200690.00	0.00
43150	Receivables from Government	**0.00**	**0.00**	0.00	0.00
		0		0.00	0.00
43180	Receivables -Control Accounts	**0.00**	0	0.00	0.00
		0		0.00	0.00
	Sub-total	**3725140.00**	**475550.00**	4200690.00	4248367.00
	Total of Sundry Debtors (Receivables)	**5213801.00**	**3295626.00**	8509427.00	6739951.00

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Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operation & Maintenance	0.00	0.00
	Total Prepaid expenses	**0.00**	**0.00**

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	**Cash Balance**	0.00	0.00
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	301868694.78	278226472.72
45022	Other Schedule Banks	0.00	0.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	Sub- Total	**301868694.78**	**278226472.72**
	Balance with Bank - Special Funds		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	Sub- Total	**0.00**	**0.00**
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	Sub- Total	0.00	**0.00**
	Total Cash and Bank balances	**301868694.78**	**278226472.72**

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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	0.00	0.00	0.00	0.00
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	0.00	0.00	0.00
46040	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
46050	Advance to Others	0.00	0.00	0.00	0.00
46060	Deposit with External Agencies	0.00	0.00	0.00	0.00
46080	Other Current Assets	280879967.29	0.00	0.00	280879967.29
	Sub- Total	**280879967.29**	**0.00**	**0.00**	**280879967.29**
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	Total Loans, advances, and deposits	**280879967.29**	**0.00**	**0.00**	**280879967.29**

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	Total Accumulated Provision	**0.00**	**0.00**

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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	0.00	0.00
47020	Other asset control accounts	0.00	0.00
	Total Other Assets	**0.00**	**0.00**

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	0.00	0.00
48020	Deferred Discount on Issue of Loans	0.00	0.00
48021	Deferred Revenue Expenses	0.00	0.00
48030	Other	0.00	0.00
	Total Misscellaneous expenditure	0.00	0.00

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MP Urban Local Body, Lanji
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year	Previous year
A	**Income**			
	Revenue Income			
	Assigned Revenues & Compensations	IE-1	4340024.00	4772702.30
		IE-2	37190405.00	28521868.00
	Rental Income From Municipal Properties	IE-3	2292826.00	1182986.00
	Fees & User Charges	IE-4	12646934.60	3558996.08
	Sale & Hire Charges	IE-5	167204.00	194199.00
	Revenue Grants, Contribution & Subsidies	IE-6	125000.00	4006178.00
	Income From Investments	IE-7	8550636.00	9015670.00
	Accrued Interest	IE-8	0.00	0.00
	Other Income	IE-9	697191.70	499307.70
	Total Income		**66010221.30**	**51751907.08**
B	**Expenditure**			
	Establishment Expenses	IE-10	16040122.00	17041340.00
	Administrativ E Expenses	IE-11	5170314.54	8105736.60
	Operations & Maintenance	IE-12	10481127.56	3599189.99
	Interest & Finance Charges	IE-13	4886.03	5738.35
	Programme Expenses	IE-14	975324.40	1160774.34
	Revenue Grants, Contribution and Subsidies	IE-15	217440.00	112000.00
	Provisions and Write Off	IE-16	2392.40	100462.45
	Miscellaneous Expenses	IE-17	0.00	0.00
	Depreciation		20220100.01	35546207.36
	Total Expenditure		**53111706.94**	**65671449.09**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)***		**12898514.36**	**-13919542.01**
D	Add/Less: Prior period Items (Net)	IE-18	0.00	0.00
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**12898514.36**	**-13919542.01**
F	Less:Transfer to Reserved Fund		0.00	0.00
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**12898514.36**	**-13919542.01**

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	1187961.00	1137626.30
11002	Water Tax	789614.00	666159.00
11003	Sewerage Tax	5930.00	8826.00
11004	Conservency Charge	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education cess	250884.00	322430.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Anilals	823800.00	1134300.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement Tax	0.00	0.00
11012	Pilgremage Tax	0.00	0.00
11013	Export Tax	0.00	0.00
11051	Octroi & Toll	0.00	0.00
11060	Cess	0.00	0.00
11080	Others Taxes	1281835.00	1503361.00
11090	Tax	0.00	0.00
	Sub Total	**4340024.00**	**4772702.30**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	Sub Total	**4340024.00**	**4772702.30**
	Total Tax Revenue	**4340024.00**	**4772702.30**

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Surcharge	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	Total refund and remission of tax revenues	**0.00**	**0.00**

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	5819487.00	1656875.00
12020	Compensation in Lieu Of Taxes/Duties	31370918.00	26864993.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	Total Assigned Revenues & Compensations	**37190405.00**	**28521868.00**

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Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	2243317.00	1130233.00
13020	Rent From Office Buildings	0.00	0.00
13030	Rent From Guest Houses	0.00	0.00
13040	Rent From Lease of Lands	15100.00	33435.00
13080	Other Rents	34409.00	19318.00
	Sub Total	**2292826.00**	**1182986.00**
13090	Less: Rent remission and refunds	**0.00**	0.00
	Sub Total	**2292826.00**	**1182986.00**
	Total Rental Income From Municipal Properties	**2292826.00**	**1182986.00**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	544910.00	41892.00
14011	Licensing Fees	28832.00	7200.00
14012	Fees for Grant of Permit	8944910.00	584178.00
14013	Fees For Certificate Or Extract	43370.00	2439.00
14014	Development Charges	0.00	0.00
14015	Regularisation Fees	0.00	0.00
14020	Penalties And Fines	142624.00	70119.00
14040	Other Fees	1463278.60	1389182.79
14050	User Charges	1477570.00	720850.00
14060	Entry Fees	0.00	737936.67
14070	Service / Administrative Charges	1440.00	5140.00
14080	Other Charges	0.00	58.62
14090	Fees Remission and Refunds	0.00	0.00
	Sub Total	**12646934.60**	**3558996.08**
14090	Less: Fees Remission and Refunds	0.00	0.00
	Sub Total	**12646934.60**	**3558996.08**
	Total Income from Fees & User Charges	**12646934.60**	**3558996.08**

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	0.00	194199.00
15011	Sale of Forms & Publications	162954.00	0.00
15012	Sale of Stores & Scrap	0.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	4250.00	0.00
15041	Hire Charges for Equipments	0.00	0.00
	Total Income from Sale & Hire Charges	**167204.00**	**194199.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	0.00	3175000.00
16020	Reimbursement of Expenses	0.00	831178.00
16030	Contribution Towards Schemes	125000.00	0.00
	Total Revenue Grants, Contribution & Subsidies	**125000.00**	**4006178.00**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	8550636.00	9015670.00
17020	Dividend	0.00	0.00
17030	Income From Project TakenUp On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	Total Income From Investments	**8550636.00**	**9015670.00**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	0.00	0.00
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	0.00	0.00
	Total Interest Earned	**0.00**	**0.00**

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	0.00	194199.00
15011	Sale of Forms & Publications	162954.00	0.00
15012	Sale of Stores & Scrap	0.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	4250.00	0.00
15041	Hire Charges for Equipments	0.00	0.00
	Total Income from Sale & Hire Charges	**167204.00**	**194199.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	0.00	3175000.00
16020	Reimbursement of Expenses	0.00	831178.00
16030	Contribution Towards Schemes	125000.00	0.00
	Total Revenue Grants, Contribution & Subsidies	**125000.00**	**4006178.00**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	8550636.00	9015670.00
17020	Dividend	0.00	0.00
17030	Income From Project TakenUp On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	Total Income From Investments	**8550636.00**	**9015670.00**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	0.00	0.00
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	0.00	0.00
	Total Interest Earned	**0.00**	**0.00**

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Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	697191.70	499307.70
19040	Transfer Into Activity Fund	0.00	0.00
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	Total Other Icome	**697191.70**	**499307.70**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	15942819.00	15937422.00
21020	Benefits And Allowances	12000.00	977522.00
21030	Pension	85303.00	126396.00
21040	Other Terminal & Retirement Benefits	0.00	0.00
	Total Establishment Expenses	**16040122.00**	**17041340.00**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	0.00	0.00
22011	Office Maintenance	1763704.00	2073905.00
22012	Communication Expenses	3152.00	2550.00
22020	Books & Periodicals	17194.08	20550.00
22021	Printing and Stationery	287425.80	159975.80
22030	Travelling & Conveyance	2050675.00	3113869.00
22040	Insurance	89239.00	175322.00
22050	Audit Fees	0.00	558121.12
22051	Legal Expenses	31200.00	44900.00
22052	Professional and Other Fees	261638.00	209404.00
22060	Advertisement And Publicity	451066.66	115880.60
22061	Membership & Subscriptions	215020.00	0.00
22080	Other Administrative Expenses	0.00	1631259.08
	Total Administrative Expenses	**5170314.54**	**8105736.60**

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	254624.72	981597.90
23020	Bulk Purchases	1687246.06	857021.56
23030	Consumption of Stores	0.00	0.00
23040	Hire Charges	673981.00	382576.00
23050	Repairs & Maintenance Infrastructure Assets	5915272.76	380487.60
23051	Repairs & Maintenance Civic Amenities	627125.96	30675.00
23052	Repairs & Maintenance Buildings	646935.96	98264.00
23053	Repairs & Maintenance Vehicles	453231.10	458129.09
23054	Repairs & Maintenance Furniture	2999.00	79302.00
23055	Repairs & Maintenance Office Equipments	67814.00	51703.84
23056	Repairs & Maintenance Electrical Appliances	0.00	0.00
23057	Repairs & Maintenance Heritage Building	0.00	0.00
23059	Repairs & Maintenance Others	151897.00	279433.00
23080	Other Operating & Maintenance Expenses	0.00	0.00
	Total Operations & Maintenance	**10481127.56**	**3599189.99**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Govt. Bodies&Association	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Inte.on Loans From Banks&Other Financial Institution	0.00	0.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	4886.03	5738.35
24080	Other Finance Expenses	0.00	0.00
	Total Interest & Finance Charges	**4886.03**	**5738.35**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	0.00	233069.44
25020	Own Programme	975324.40	927704.90
25030	Share in Programme Of Others	0.00	0.00
	Total Programme Expenses	**975324.40**	**1160774.34**

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

Accont code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	0.00	0.00
26020	Contributions	0.00	0.00
26030	Subsidies	217440.00	112000.00
	Total Revenue Grants, Contribution and Subsidies	**217440.00**	**112000.00**

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	0.00	0.00
27020	Provision for Other Assets	0.00	0.00
27030	Revenues Written Off	0.00	0.00
27040	Assets Written Off	0.00	0.00
27050	Miscellaneous Expense Written Off	2392.40	100462.45
	Total Provisions and Write Off	**2392.40**	**100462.45**

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	0.00	0.00
27120	Loss on Disposal Of Investments	0.00	0.00
29010	Transfer to General Activity Fund	0.00	0.00
29040	Tranfer to Water Supply	0.00	0.00
29220	Transfer to Gratuity & Leave Salary Fund	0.00	0.00
29230	Provident Fund	0.00	0.00
27180	Other Miscellaneous Expenses	0.00	0.00
	Total Miscellaneous Expenses	**0.00**	**0.00**

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	0.00	0.00
18510	Other expenses Revenue	0.00	0.00
18540	Other Income	0.00	0.00
	Sub Total	**0.00**	**0.00**
28500	Expenses	0.00	0.00
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	0.00
28580	Other Expenses	0.00	0.00
	Sub Total	**0.00**	**0.00**
	Total Prior Period	**0.00**	**0.00**

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Table 31.5

Statement of Cash Flow

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
a. Cash flowsfrom operating activities Gross surplus/(deficit)over expenditure	5078257.85		12898514.36	
Adjustments for				
Add: Depreciation	16548407.50		20220100.01	
Interest & finance expenses	5738.35		4886.03	
Less:	0		0	
Profit on disposal of assets	0		0	
Dividend income	0		0	
In vestment income	0		0	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items .	21632403.70		33123500.40	
Changes in current assets and current liabilities	0		0	
(Increase)/decrease in Sundry debtors	-1096503		-1769476.00	
(Increase)/decrease in Stock in hand	-2511938.7		-358624.00	
(Increase)/decrease in prepaid expenses	0		0	
(Increase)/decrease in other current assets	8806141.11		0.00	
(Decrease)/increase in Deposits received	-211699		-776461.00	
(Decrease)/ increase in Deposits works	0		0	
(Decrease)/increase in other current liabilities	-13106133.38		-743857.81	
(Decrease)/increase in provisions	-7224130		-1225587.44	
Extra ordinary items (Specify)	0		0	
Net cash generated from/(used in) operating activities (a)		6288140.73		28249494.15
b. Cash flows from investing activities				
(Purchase)of fixed assets & CWIP	-1286674.38		-31297960.70	
Increase\(Decrease) in Special funds\grants	-242187755.3		-25570724.73	
(Increase)\(Decrease) in Earmarked funds	0		0	
(Purchase)of Investments	0		0.00	
Add: Proceeds from disposal of assets	241661816.9		0.00	
Proceeds from disposal of investments				
Investment income received	0		0.00	
0	0		0	
Net cash generated from/(used in)investing activities		-1812612.76		-56868685.43
(b)				
c. Cash flows from financing activities	0		0	
Add: Loans from bank/others received	38300000		52266299.37	
Less: Loans repaid during the period	0		0	
Loans & advances to employees	0		0	
Loans to others	0		0.00	
Finance expenses	-5738.35		-4886.03	
Net cash generated from (used in)financing activities (c)		38294261.65		52261413.34
Net increase/ (decrease)in cash and cash equivalents (a+b+c)		42769789.62		23642222.06
Cash and cash equivalents at beginning of period	235456683.1		278226472.72	
Cash and cash equivalents at end of period	278226472.7		301868694.78	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		278226472.7		301868694.78
I Cash Balances		0		0
Ii Bank Balances		247930226		247930226.02
iii Scheduled co-operative banks				
iv Balances with post offices				
v Balances with other bank				

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नगर परिषद लांजी
जिला-बालाघाट(म.प्र.)

कार्यालय नगर परिषद लांजी,जिला बालाघाट (मध्यप्रदेश)

।। वित्तिय वर्ष 2023–24 का बैंक समाधान पत्रक।।

Particulars	Amount
अंतिम सीलक Zकेशबुक में 31 मार्च 2024 कों	301819744.8
ADD: ENTER IN CASH BOOK BUT NOT IN BANK	2120.00
ENTER IN CASH BOOK BUT NOT IN BANK	1452015.00
ENTER IN CASH BOOK BUT NOT IN BANK	1017.00
ENTER IN CASH BOOK BUT NOT IN BANK	14182.00
ENTER IN CASH BOOK BUT NOT IN BANK	13500.00
ENTER IN CASH BOOK BUT NOT IN BANK	3000.00
ENTER IN CASH BOOK BUT NOT IN BANK	131900.00
ENTER IN CASH BOOK BUT NOT IN BANK	94772.00
ENTER IN CASH BOOK BUT NOT IN BANK	97822.00
ENTER IN CASH BOOK BUT NOT IN BANK	5000.00
LESS:	
दिनांक 31 / 03 / 2024 को निम्नानुसार नगद बैंलेस : – पलिका निधि राशि –469708 संचित निधि राशि –21990	491700
Net to be added to cash	1323628.00
Balance as per Bank book	303143372.78

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कार्यालय नगर पालिका लांजी ,जिला बालाघाट (मध्यप्रदेश)

S.NO.	DIVISON	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS							TOTAL RECEIPTS				TOTAL 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	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	JABALPUR	BALAGHAT	LANJI	NAGAR PAI	1187961.00	3152063.00	12646934.60	2292826.00	37190405.00	125000.00	9247827.70	59742024.56	3495920.00	5061000.00	0	134141961.9

74399937.30

59742024.56

S.NO.	DIVISON	DISTRICT	ULB NAME	ULB TYPE	REVENUE EXPENDITURE							TOTAL EXPENDITURE
					ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & OTHER FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
1	2	3	4	5	18	19	20	21	22	23	24	25
1	JABALPUR	BALAGHAT	LANJI	NAGAR PAI	16040122.00	5170314.54	10481127.56	4886.03	1195156.80	13524476	64132606.87	110548689.80

110548689.80

0.00

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।। दिनांक–31 / 03 / 2024 की स्थिती में निहित राशि का विवरण।।

क.	मद का नाम	संचालित खाता क. / बैंक का नाम	खातो मे उपलब्ध राशि	मद का नाम	मदवार राशि
1	निकाय का आय–व्यय खाता	60044510843 MAHB	8099170.69	शिक्षा उपकर	2165138.00
				पलिका निधी (राजस्व कर एवं शुल्क)	5934032.69
2	संचित निधि का खाता	60239915396 MAHB	514240.04	संचित निधि का खाता	514240.04
3	पलिका निधि	50100699104294 HDFC	5025342.00	पलिका निधि	5025342.00
4	राज्य शासन द्वारा पोषित योजना / परियोजना खाता	31059909697 SBI	112591296.20	पलिका निधि (चुंगी एवं अन्य अनुदान)	28305213.16
				राज्य वित्त आयोग	12810707.00
				14 / 15 वीं वित्त आयोग	53508174.00
				मुलभूत	4475529.00
				सडक मरम्मत	7314743.00
				मुख्यमंत्री शहरी अधोसंरचना तृतीय चरण	849502.00
				विशेष निधि	3700000.00
				कायाकल्प योजना	1164625.00
				विधायक विकास निधि	67803.00
				संबल योजना	20000.00
				खनिज विभाग से विद्युतीकरण हेतु	375000.00
4	केन्द्र शासन द्वारा पोषित योजना / परियोजना	3396706568 CBI	3824314.39	पालिका निधि	3294314.39
				0.2 अतंर्गत फिकल स्लज	530000.00
5	मुख्यमंत्री शहरी पेयजल आर्वधन योजना अनुदान	3666052224 CBI	37129073.50	मुंख्यमंत्री शहरी पेयजल आर्वधन योजना	27417076.50
				योजनांतर्गत एस डी व ई.ई. चेकिंग राशि	9711997.00
6	मुख्यमंत्री शहरी पेयजल आर्वधन योजना ऋण का खाता	900721110000442 Bank of India Bhopal	15213827.00	मुंख्यमंत्री शहरी पेयजल आर्वधन योजना ऋण का खाता	15213827.00
7	सेंटल बैंक ऑफ इंडिया लांजी	5258331147 FDR	5000000.00	पालिका निधि	5000000.00
8	बैंक ऑफ महाराष्ट्	60191996648 FDR	15094588.00		15094588.00
9	बैंक ऑफ महाराष्ट्	60191996864 FDR	7757288.00		7757288.00
10	बैंक ऑफ महाराष्ट्	60275227715 FDR	7187385.00	60044510843 पालिका निधि	7187385.00
11	बैंक ऑफ महाराष्ट्	60275228447 FDR	7187385.00		7187385.00
12	बैंक ऑफ महाराष्ट्	60275228550 FDR	7187385.00		7187385.00
13	बैंक ऑफ महाराष्ट्	60417164630 FDR	5329472.00		5329472.00
14	बैंक ऑफ महाराष्ट्	60417164618 FDR	10658940.00		10658940.00
15	बैंक ऑफ महाराष्ट्	60275228470 FDR	7187385.00		7187385.00
16	बैंक ऑफ महाराष्ट्	60250488254 FDR	8378700.00	60239915396 संचित निधि	8378700.00
17	बैंक ऑफ महाराष्ट्	60338931019 FDR	6000000.00		6000000.00
18	बैंक ऑफ महाराष्ट्	60462967054 FDR	6000000.00		6000000.00
19	स्टेट बैंक आफ इण्डिया लांजी	38719815214 FDR	6212535.00	31059909697 पलिका निधी	6212535.00
20	स्टेट बैंक आफ इण्डिया लांजी	41048486624 FDR	10782523.00		10782523.00
21	स्टेट बैंक आफ इण्डिया लांजी	41048492571 FDR	10782523.00		10782523.00
			303143372.8		303143372.78

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नगर परिषद लांजी
जिला-बालाघाट(म.प्र

कार्यालय नगर परिषद लांजी,जिला बालाघाट (मध्यप्रदेश)

Abstract sheet for reporting on audit paras for financial year 2023-2024

S.N.	Parameters	Description					
1	Audit of Revenue						
		Receipts in Rs.					
		Year 2022-23	Year 2023-24	Grouth	% of Grouth	Observation in Brief	Suggestions
	Rajaswya vasuli	4	4	5	6	7	8
	Sampati kar	1121312.00	1426460.00	305148.00	27.21	Property tax(Sampati kar) has increased by -27.21%,It shows good recovery of such tax on due basis.	Urban local bodies (ULB) earn revenue from their own resources through taxes, rent,fees, issue of license etc, although the ULB has power under section 165 MP Municipal Act 1961 to approach a magistrate to seek order for recovery by distress and sale if movable and immovable property belongings to defaulters., however they had not
	samekit kar	327947.00	360018.00	32071.00	9.78	Samekit kar is increased by 9.78%	Present strategy is required to be adopted in future also because it's more or less same as compare to last year.
	nagriy vikash upkar	314351.00	358245.00	43894.00	13.96	Nagriy Vikash upkar increased by 13.96%,	Present strategy is required to be adopted in future also because it's more or less same as compare to last year
	siksha upkar	322430.00	365083.00	42653.00	13.23	Siksha upkar decreased by 13.23% .	ULB shall be seamless to recover such tax and made proper recovery efferts as per guidelines.
Total		2086040.00	2509806.00	423766.00	20.31		

HARISH K. SHARMA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-011557C JABALPUR

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	Bhawan bhumi kiraya	1182986.00	1126034.00	56952.00	-4.81	Bhwan bhumi kiraya has decreased by 4.81% as compare to last year.	ULB shall be seamless to recover such tax and made proper recovery efferts as per guidelines.
	Jal upbhokta prabhar	666159.00	482488.00	183671.00	-27.57	Jalkar has decreased by 27.57% as compare to last year.	ULB shall be seamless to recover such tax and made proper recovery efferts as per guidelines.
	Thos upsist prabandhan prabhar	720850.00	1364350.00	643500.00	89.27	Increased by 89.27%	Present strategy is required to be adopted in future also because it's more or less same as compare to last year.
	Any other taxes	2559152.00	770620.00	1788532.00	-69.89	Misclanous taxes are not on streem line	ULB shall be seamless to recover such tax and made proper recovery efferts as per guidelines.
	Total	5129147.00	3743492.00	-1385655.00	-27.02		
	Grand total	7215187.00	6253298.00	-961889.00	-13.33		during the course of audit we observed overall Negative growth of ULB

HARISH K. SHARMA & ASSOCIATES CHARTED ACCOUNTANTS FRN-011557C JABALPUR

मुख्य नगर पालिका अधिकारी
नगर परिषद लांजी
जिला-बालाघाट(म.प्र.

कार्यालय नगर परिषद लांजी,जिला बालाघाट (मध्यप्रदेश)

Abstract sheet for reporting on audit paras for financial year 2023-2024

S.N.	Parameters	Description					
1	Audit of Revenue						
		Receipts in Rs.					
		Year 2022-23	Year 2023-24	Grouth	% of Grouth	Observation in Prief	Suggestions
राजस्व वसूली			4	5	6	7	8
1	सम्पत्ति कर	1121312.00	1426460.00	305148.00	27.21	सम्पत्ति कर में वृद्धि 27.21 % से हुई है। जो कि यह दर्शाता है कि इस प्रकार के करों की वसूली देय आधार हो रही है।	नगरीय निकाय के प्राप्तियों के विभिन्न साधनों में कर, किराया, फीस, लायसेन्सों का पंजीयन इत्यादि है हालाकि म.प्र. मुसीपल एक्ट 1961 की धारा 165 के अन्तर्गत निकायों को यह अधिकार है कि वह मजिस्ट्रेट को निवेदन कर, कर वसूली का आदेश दें व दोषियों की चल अचल संम्पत्यिों का विक्रय कर, कर की वसूली की जावे। हालाकि निकाय अपने इन अधिकारों का उपयोग नहीं कर रहा है जिससे निकाय को कर की हानि हो रही है।
2	समेकित कर	327947.00	360018.00	32071	9.78	समेकित कर में वृद्धि 9.78 % से हुई है	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को भविष्य में भी निरन्तर रखना चाहिये।
3	नगरीय विकास उपकर	314351.00	358245.00	43894.00	13.96	नगरीय विकास उपकर में वृद्धि 13.96 % से हुई।	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को भविष्य में भी निरन्तर रखना चाहिये।
4	शिक्षा उपकर	322430.00	365083.00	42653.00	13.23	शिक्षा उपकर में वृद्धि 13.23 % है	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को भविष्य में भी निरन्तर रखना चाहिये।
	कुल योग	2086040.00	2509806.00	423766.00	20.31		
गैर राजस्व वसूली							
5	भवन भूमि किराया	1182986.00	1126034.00	-56952.00	-4.81	पिछले वर्ष की तुलना में भवन भूमि किराये में कमी 4.81 % से हुई है।	निकाय को करों की निर्वाघ रूप से वसूली हेतु पर्याप्त प्रयास दिशा निर्देशों के अनुसार करने चाहिये।
6	जल उपभोक्ता प्रभार	666159.00	482488.00	-183671.00	-27.57	पिछले वर्ष की तुलना में जल कर में कमी 27.57 % से हुई है। जो कि यह दर्शाता है कि इस प्रकार के करों की वसूली देय आधार नहीं हो रही है।	जल कर में कमी निकाय की नकारात्मक वृध्दि को दर्शाता है अतः सबंधित प्रभारी को डिमांड नोटिस जारी कर किराया वसूली हेतु आवश्यक कानूनी कदम उठाने चाहिये।
7	ठोस उपशिष्ट प्रबंधन उपभोक्ता प्रभार	720850.00	1364350.00	643500.00	89.27	ठोस उपशिष्ट प्रबंधन उपभोक्ता प्रभार मे वृद्धि 89.27%	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को भविष्य में भी निरन्तर रखना चाहिये।
8	अन्य कर/शुल्क	2559152.00	770620.00	1788532.00	-69.89	अन्य कर की वसूली व्यवस्थित रूप से नहीं चल रही है।	निकाय को करों की निर्वाघ रूप से वसूली हेतु पर्याप्त प्रयास दिशा निर्देशों के अनुसार करने चाहिये।
	कुल योग	5129147.00	3743492.00	#########	-27.02		
	महा योग	7215187.00	6253298.00	961889.00	13.33		निकाय की वृद्धि ओवरआल नकारात्मक है।

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The Audit work is completed by undertaking the following scope of work

I)Audit of revenue

Audit observation and comments	Suggestion if required.
1. Audit of revenue from various source has been undertaken on test basis. Minor inconsistencies found in them were spot rectified. 2. Revenue receipts from counter foils have been verified on test basis minor inconsistencies found in them were spot rectified. 3. Money received from daily cash receipt were verified on test basis and found that ULB has practice of depositing money collected into bank account every day. 4. Quarterly and monthly target were not maintained by the ULB, so we are unable to comment upon the same. 5. Interest accrued on FDR has been duly verified and observed that interest accrued are being not incorporating in books of accounts. 6. During the course of audit no case found where investments are made at lesser interest rate. However we noticed huge amount of cash available in saving and current accounts throughout the year, if it have been deposited as Term deposit than it would have fetched higher interest rate, hence this is a loss of government revenue.	1.) Monthly bank reconciliation are prepared. 2.) Urban local bodies (ULB) earn revenue from their own resources through taxes, rent,fees, issue of license etc, although the ULB has power under section 165 MP Municipal Act 1961 to approach a magistrate to seek order for recovery by distress and sale if movable and immovable property belongings to defaulters., however they had not invoke these power resulted in non-recovery of outstanding taxes and resources crunch. 3.) ULB/ proper officer should take necessary action to collect current year's revenue also. 4.) Excess amount available in current as well as saving account, should be deposited as term deposit so it shall increase income of ULB.

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II) Audit of expenditure

Audit observation and comments	Suggestion if required.
1. Expenditure under all schemes has been verified on test basis and the same has been supported by invoice. 2. Entries of expenditure in cash book has been verified on test basis and found them overall consistent with voucher, 3. Monthly balance of cash book has been verified and found to be consistent. 4. Expenditures are in accordance with the guidelines, acts and rules issued by Government of India/ State government. 5. Financial properties of test checked transaction have been verified. 6. During the course of audit we do not found any inappropriate sanction. 7. Utilization certificate has been found in possession of ULB.	1.) Revenue expenses shall be reduced by ULB by implementing proper mechanism.

III)Audit of Book Keeping

Audit observation and comments	Suggestion if required.
1. Books of account are being maintained as per E – Nagar palika System. 2. Books of account audited have been attached as Revenue and Income expenditure account along with balance sheet. 3. Bank reconciliation statement has been attached with this report. 4. Receipt and payment were verified. 5. All books are maintained as per accounting rules applicable. 6. Nagar Parishad follow practice of maintaining ledgers in SAPE Portal..	1 . Nagar parishad should follow practice of maintaining ledgers in future also..

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IV)Audit of FDR (Fixed deposit)

Audit observation and comments	Suggestion if required.
1. We have verified all FDR receipt and statement available with the ULB. 2. Details of FDR alive on 31.03.2024are annexed with this report. 3. Rate of interest on FDR have been verified.	1) ULB shall compare interest on FDR of various bank and than select the higher rate for investment.

V)Audit of tender/Bids

Audit observation and comments	Suggestion if required.
1. Tender and Bids invited by ULB has been verified on test basis and found to be consistent. 2. Receipt of tender fees/ Bid processing fees/ performance guarantee has been verified in cases verified. 3. Contract closure has been verified. 4. Competitive tendering procedure have been followed in cases verified. In General E- tender process are followed 5. Procedure of purchase of material according to Govt. guideline form GEM Portal is followed.	All tendering should be done through e tendering procedure except in deserving cases.

VI)Audit of grants and loan

Audit observation and comments	Suggestion if required.
1. Grant given by government and its utilization have been verified by us and found satisfactory updating.	Nil.

VII) Incidences relating to diversion of funds from capital receipt/Grants/Loan to revenue nature expenditure and from on scheme/project to another

Audit observation and comments	Suggestion if required.
1. During the course of audit we do not have found any diversion of fund from capital receipt, grant, loan to revenue and visa-versa.	NIL

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VIII) **Any other**

Audit observation and comments	Suggestion if required.
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. 1. Percentage of revenue expenditure with respect to revenue receipt is 49.95% 2. We have considered revenue receipt and revenue expenditure by taking appropriate assumptions.	1.)ULB should continue practice of reducing daily recurring expenses. 2.) Cost cutting measures should be implemented. 3.) ULB shall reduced its cost to match its own revenue.

b) Percentage of capital expenditure with respect to total expenditure 1. Percentage of capital expenditure with respect to total expenditure is 58.01 %. 2. We have considered capital expenditure by taking appropriate assumptions	Nil

1. Depreciation/ amortisation policy has not been followed by ULB. 2. Unique identification number has not been given to Assets of ULB. 3. Machinery registers maintained by ULB.	1. Unique identification shall be given to each asset maintained by ULB. 2. All registers shall be maintained and updated.in future also. 3. All the legal compliances should be fulfilled within the prescribed period of time.

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1) Audit of Revenue

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. विभिन्न स्त्रोतो से प्राप्तियां का अंकेक्षण टेस्ट के आधार पर किया गया है। जिनमें कुछ कमिया पाई गई जिनका स्थान पर ही निराकरण करा दिया गया। 2. विभिन्न स्त्रोतो से प्राप्तियो की रसीद को टेस्ट के आधार पर अंकेक्षण किया गया है।और जिनमे कुछ कमिया पाई गई जिनका स्थान पर ही निराकरण करा दिया गया। 3. रसीदो से प्रतिदिन की प्राप्तियो को टेस्ट आधार पर अंकेक्षण किया गया और यह पाया कि प्रतिदिन का प्राप्त कैश बैंक खाते में जमा होता है। 4. मासिक व त्रैमासिक बजट निकाय द्वारा नही बनाया गया है।अतः उस पर हम अपनी राय देने मे समर्थ है। 5. FDR के उपार्जित ब्याज की यथावत अंकेक्षण उपरांत यह पाया गया कि उपार्जित ब्याज के आय की प्रविष्टियां वित्तीय लेखो मे नहीं की जा रही है। 6.अंकेक्षण के दौरान ऐसा कोई भी निवेश विनिर्दिष्ट नही हुआ जो कम ब्याज पर किया गया हो हालांकि बचत खाते मे बडी मात्रा मे रोकड़ उपलब्ध है जिसे FDR के रूप मे रखकर निकाय की आय बढ़ाई जा सकती है।	1. मासिक बैंक समाधान बनाया जा रहा है। 2. नगरीय निकाय के प्राप्तियो के विभिन्न साधनो मे कर, किराया, फीस, लायसेन्स का पंजीयन इत्यादि है हालाकि म.प्र.म्युनिसिपल एक्ट 1961 की धारा 165 के अंतर्गत निकायो को यह अधिकार है कि वह मजिस्ट्रेट को निवेदन करके कर की वसूली करे। हालांकि निकाय अपने इन अधिकारो का उपयोग नही कर रही है। जिससे निकाय को कर की हानि हो रही है। 3. निकाय / संबंधित प्रभारी अधिकारी द्वारा वर्तमान वर्ष के करो को भी संग्रहित करने हेतु आवश्यक कदम उठाने चाहिये। 4.सुझाव प्रस्तावित है कि चालू खाते एवं बचत खाते की शेष राशि को FD में जमा कर निकाय की आय बढाई जा सकती है।

2) Audit of Expenditure

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. सभी प्रकार की योजनाओ के व्ययो का अंकेक्षण टेस्ट आधार पर हुआ है व सभी व्ययो के प्रोपर इनवाइसव प्रोपर सपोर्टिंग पाई गई। 2. रोकड बही मे व्ययो की प्रविष्टियो का अंकेक्षण टेस्ट आधार पर किया गया व लगभग सभी व्ययो के प्रोपर वाउचर पाये गये।	1. निकाय का आयगत व्ययो को एक उचित व्यवस्था के माध्यम से कम करना चाहिये ।

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3. रोकड बही से मासिक शेष का अंकेक्षण कर पुष्टि की गई और इसमें किसी प्रकार की कोई त्रुटि नही पाई गई 4. निकाय द्वारा व्यय अधिनियम के नियमो व राज्य व केन्द्र सरकार द्वारा जारी निर्देषो के अनुसार किये गये है। 5. वित्तीय सम्पत्तियों का अंकेक्षण टेस्ट आधार पर किया गया जिसमे कोई त्रुटि नही पाई गई। 6. अंकेक्षण के दौरान हमने कोई अनाधिकृत अनुमोदन नही पाया। 7. निकायो के पास व्ययो के उपयोगिता प्रमाण पत्र उपलब्ध है।	

3) Audit of Book Keeping

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. वित्तीय लेखे ई–नगरपालिका पद्वति से तैयार किये गये है। 2. आय–व्यय व प्राप्ति भुगतान खाते व बैलेंसशीट जिनका अंकेक्षण संपन्न किया गया है कि प्रति रिपोर्ट के साथ संलग्न है। 3. बैंक समाधान पत्र रिपोर्ट के साथ संलग्न किया गया है। 4. आय–व्यय खाते का अंकेक्षण किया गया। 5. सभी वित्तीय लेखे अंकाउटिग नियमो के अनुसार मेनटेन है। 6. नगर परिषद् द्वारा खातो (लेजर) को मेनटेन sape portal पर किया जाता है।	1. नगर परिषद् द्वारा लेजर भविष्य में भी मेनटेन करना चाहिये।

4) Audit of FDR (Fixed Deposit)

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. निकायो के पास उपलब्ध सभी FDR रसीद व स्टेटमेंट का अंकेक्षण किया गया, जिनमे कोई त्रुटि नही पाई गई। 2. FDR का दिनाक 31/03/2024 का विश्लेषण रिपोर्ट के साथ संलग्न है। 3. हमारे द्वारा FDR के ब्याज के दर की पुष्टि की गई।	निकाय द्वारा भविष्य में भी FDR के रूप में धन राशि को सुरक्षित एवं वृद्वि की जाने हेतु प्रयास किया जाना चाहिये।

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5) Audit of tender/Bids

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. निकाय द्वारा आमंत्रित निविदा व बोली का अंकेक्षण टेस्ट आधार पर किया गया, जिसमे किसी प्रकार की त्रुटि नही पाई गयी। 2. जिन आमंत्रित निविदा व बोली का अंकेक्षण किया गया तथा उन निविदाओ के निविदा शुल्क व बोली प्रकिया शुल्क, परफारमेंस गांरटी इत्यादि पर कोई त्रुटि नही पाई गई। 3. अनुबंध समापन का अंकेक्षण किया गया। 4. प्रति स्पर्धात्मक निविदा प्रकिया का निकाय द्वारा पालन किया गया है। हमारे द्वारा जिन निविदाओ का अंकेक्षण किया गया उसमें इस बात की पुष्टि की गई है। ई–टेण्डर प्रकिया प्रचलित है। 5. सामग्री / भंडार की खरीदी शासन द्वारा निर्देशित उपक्रम जेम पोर्टल से ऑनलाइन के माध्यम से संचालित हो रही है	निकाय द्वारा भविष्य में भी सभी निविदा, ई–निविदा के माध्यम से करने हेतु प्रयास किया जाना चाहिये। कुछ अपवादो को छोडकर।

6) Audit of grant and loan

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. शासन द्वारा दी गई ग्रांट व उसके उपयोग का अंकेक्षण किया गया जो कि संतोष जनक पाया गया।	निरंक

(7) Incidences relating to diversion of fund from capital receipt/Grant/ Loan to revenue nature exopenditure and from on scheme/ project to another

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. अंकेक्षण के दौरान हमने यह पाया कि आयगत प्राप्तियो से पूंजीगत व्ययो, ग्रांट व लोन का भुगतान नही किया गया है व उसके विपरीत पूंजीगत प्राप्तियो से आयगत व्ययो का भी भुगतान नही किया गया है।	निरंक

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(8) Any other

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
C) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipt (Tax and non tax) excluding octrooi, Entry tax Stamp duty and other grant etc. 1. पूंजीगत व्ययो का आयगत प्राप्तियो पर प्रतिशत 49.95% 2. हमने आयगत प्राप्तियो व व्ययो का विभाजन उचित आधार पर किया है।	1. निकाय अपने दैनिक व्ययो को लगातर कम करके अपने व्ययो को कम कर सकता है। 2. निकाय को कोस्ट कटिंग उपाय को लागू करना चाहिये। निकाय को व्ययों में कमी करना चाहिये। ताकि व्यय व आय का अनुपात विपरीत न हो।

कद्व पूंजीगत व्ययो का कुल व्ययो पर प्रतिशत	निरंक
1. पूंजीगत व्ययो का कुल व्ययो पर प्रतिशत 58.01%. 2.हमने पूंजीगत व्ययो का विभाजन उचित आधार पर किया है।	

अंकेक्षण कर अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. Depreciation/amortization की नीति का पालन निकाय द्वारा नही किया जा रहा है। 2. सम्मत्तियो को Unique indentification number निकाय द्वारा नही दिया गया है। 3. निकाय द्वारा मशीनरी रजिस्टर मेनटेनेंस किया गया।	1. सम्पत्तियो को Unique identification No. द्वारा निकायो का मेनटेन करना चाहिये। 2. निकाय को सभी रजिस्टरो का निर्माण व अपडेट भविष्य में भी करना चाहिये। 3. सभी वैधानिक दायित्वो का अनुपालन निर्धारित तिथि के भीतर करना चाहियें।

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