MP Urban Local Body, NARSINGHPUR

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		610397112.00			627899100.97	
	Earmaked Funds	B-2		18799723.00			17552182.00	
	Reserves	B-3		8215251.87			22167373.66	
	Total Reserves and Surplus				**637412086.87**			**667618656.63**
A2	**Grants,Contribution for Specific Purpose**	B-4		135684497.42	**135684497.42**		138046776.42	**138046776.42**
A3	**Loans**							
	Secured loans	B-5		47039085.00			51937332.00	
	Unsecured loans	B-6		0.00			0.00	
	Total Loans				**47039085.00**			51937332.00
	TOTAL SOURCES OF FUNDS [A1 - A3]				**820135669.29**			**857602765.05**
B	**APPLICATION Of FuNDS**							
B1	**Fixed Assets**	B-11						
	Gross Block		1405586873.27			1359633721.27		
	Less:Acumulated Depreciation		770953605.48			720329269.67		
	Net Block			634633267.79			639304451.60	
	Capital Work-in-Progress			56158246.53			56158246.53	
	Total Fixed Assets				**690791514.32**			**695462698.13**
B2	**Investments**							
	Investment- General Fund	B-12		24524543.00			23892942.00	
	Investment-Other Funds	B-13		0.00			0.00	
	Total investment				**24524543.00**			**23892942.00**
B3	**Current assets,loans & advances**							
	Stock in hand (inventories)	B-14		1670040.00			1670040.00	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		73224821.88			86960035.34		
	Less: Accumulated Provision against bad and doubtful receivables		0.00			0.00		
	Sundry Debtors (Rceeivables) - Net			73224821.88			86960035.34	
	Prepaid expenses	B-16		0.00			0.00	
	Cash and Bank Balances	B-17		52847828.34			60816156.83	
	Loans, advances and deposits	B-18		104276.00			104276.00	
	Total Current Assets			**127846966.22**			**149550508.17**	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7		6546656.00			4392345.00	
	Deposit Works	B-8		0.00			0.00	
	Other liabilities (Sundry Creditors)	B-9		16480698.25			6911038.25	
	Provisions	B-10		0.00			0.00	
	Total Current Liabilities			**23027354.25**			**11303383.25**	
	Net Current Assets (B3-B4)				**104819611.97**			**138247124.92**
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]				**820135669.29**			**857602765.05**
	Notes to the Balance Sheet - Figures of previous year are subject to reconcilation as no balance sheet is attached in last year audit report.							

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTED 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**	**627899100.97**
	Additions during the year	0.00	0.00	0.00	0.00	
31090	Surplus for the year	0.00	0.00	0.00	0.00	7511620.49
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	**0.00**	**0.00**	**0.00**	**0.00**	**635410721.46**
	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	25013609.46
310	**Balance at the end of the current year**	**0.00**	**0.00**	**0.00**	**0.00**	**610397112.00**

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	**17552182.00**	**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 Special 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)	1247541.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	**1247541.00**	**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)]**	**18799723.00**	**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	22167373.67	36672214.00	58839587.67	50624335.80	8215251.87
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	**22167373.67**	**36672214.00**	**58839587.67**	**50624335.80**	**8215251.87**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679

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	15287758.85	121320321.57	1438696.00	0.00	0.00	116985092.85
(b) Additions to the Grants						0.00
Grant received during the year	296129599.00	41382829.00	0.00	0.00	0.00	337512428.00
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)	296129599.00	41382829.00	0.00	0.00	0.00	337512428.00
Total (a+b)	311417357.85	162703150.57	1438696.00	0.00	0.00	475559204.42
(C) Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	3430142.00	33242072.00	0.00	0.00	0.00	36672214.00
Capital Expenditure of Other	0	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	285101226.00	18101267.00	0.00	0.00	0.00	303202493.00
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)	288531368.00	51343339.00	0.00	0.00	0.00	339874707.00
Net balance at the year end (a+b)- (C)	22885989.85	111359811.57	1438696.00	0.00	0.00	135684497.42

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0.00	0.00
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	47039085.00	51937332.00
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	**47039085.00**	**51937332.00**

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	0.00	0.00
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	**0.00**	**0.00**

Note:

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

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTERED ACCOUNTANTS

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	2321158.00	420347.00
34020	From Revenues	4225498.00	3971998.00
34030	From Staff	0.00	0.00
34080	From other	0.00	0.00
	Total deposits received	**6546656.00**	**4392345.00**

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (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 Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	2665581.00	2602819.00
35011	Employee Liabilities	9883300.00	2829236.00
35012	Interst Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	0.00
35020	Recoveries Payable	3909897.25	1457063.25
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	0.00	0.00
35090	Others (sale Proceeds)	21920.00	21920.00
	Total Other Liabilities (Sundry Creditors)	**16480698.25**	**6911038.25**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	1621924.00	463630.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	Total Provision	**1621924.00**	**463630.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679

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	Land	4,073,258.00	0.00	0.00	4073258.00	0.00	0.00	0.00	0.00	4073258.00	4073258.00
41015	Lakes and Pond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41020	Buildings	308,402,979.76	7,495,902.00	0.00	315898881.76	70658054.91	10409142.51	0.00	81067197.42	234831684.34	237744924.85
41025	Heritage Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Infrastructure Assets	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
41030	Roads & Bridges	450,969,233.95	25,668,469.00	0.00	476637702.95	368,306,177.33	18,551,660.25	0.00	386857837.58	89779865.37	82,663,056.62
41031	Sewerage and drainage	84,749,041.46	11,799,375.00	0.00	96548416.46	32,139,367.57	6,043,248.60	0.00	38182616.17	58365800.29	52,609,673.89
41032	Drains & culverts	409,249,865.62	0.00	0.00	409249865.62	176,528,374.29	10,231,246.64	0.00	186759620.93	222490244.69	232,721,491.33
41033	Pubilic Lighting	23,241,786.68	257,750.00	0.00	23499536.68	22,492,560.28	749,226.40	0.00	23241786.68	257750.00	749,226.40
41034	Sanitation & SWM	7,946,883.90	0.00	0.00	7946883.90	791,183.69	264,896.13		1056079.82	6890804.08	7,155,700.21
41040	Plants & Machinery	7,580,452.97	410295.00	0.00	7990747.97	4,101,363.61	789,231.05	0.00	4890594.66	3100153.31	3,479,089.36
41050	Vehicles	30,437,152.00	0.00	0.00	30437152.00	30,204,002.90	233,149.10	0.00	30437152.00	0.00	233,149.10
41060	Office & other equipment	3,030,081.56	168268.00	0.00	3198349.56	2,683,980.32	353,303.04	0.00	3037283.36	161066.20	346,101.24
41070	furniture and fittings	29,854,889.37	153,093.00	0.00	30007982.37	12,424,204.77	2,999,232.09	0.00	15423436.86	14584545.51	17,430,684.60
41080	Other fixed assets	98,096.00	0.00	0.00	98096.00	0.00	0.00	0.00	0.00	98096.00	98096.00
	Sub -Total	**1359633721.3**	**45953152.00**	**0.00**	**1405586873.27**	**720329269.67**	**50624335.81**	0.00	**770953605.48**	634633267.79	**639304451.60**
412	**Capital Work In Progress**	56,158,246.53	44,935,808.00	44,935,808.00	56158246.53	0.00	0.00	0.00	0.00	56158246.53	56158246.53
	Total	108986012.85	**90888960.00**	**44935808.00**	**1461745119.80**	**720329269.67**	**16020550.95**	0.00	**770953605.48**	690791514.32	**58626901.66**

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.

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN-423679
CHARTED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

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	BANK	0.00	24524543.00	23892942.00
	Total of Investments General Fund	**0.00**	**0.00**	**24524543.00**	**23892942.00**

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	**1670040.00**	**1670040.00**
43080	Others	0.00	0.00
	Total Stock in hand	**1670040.00**	**1670040.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

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	30,011,102.58	-	30,011,102.58	36,341,982.58
	More than 5 year	-	-	-	-
	Sub-total	**30,011,102.58**	-	30,011,102.58	36,341,982.58
	Less: State Government Cesses/Levies in Taxes-Control Acounts				
	Net Receivables of property Taxes	**28,176,218.30**	-	28,176,218.30	34,386,943.76
43120	***Receivables of Water Taxes***	-	-	-	-
	Less than 3 year	28,176,218.30	-	28,176,218.30	34,386,943.76
	More than 3 year				
	Sub-total	12,401,336.00	-	12,401,336.00	14,490,506.00
	Less: State Government Cesses/Levies in Taxes-Control Acounts	-	-	-	-
	Net Receivables of Water Taxes	**12,401,336.00**	-	12,401,336.00	14,490,506.00
	Receivable of OtherTax				
	Less than 3 year	2,636,165.00	-	2,636,165.00	1,740,603.00
	More than 3 year	-	-	-	-
	Sub-total	**2,636,165.00**	-	2,636,165.00	1,740,603.00
43130	***Receivables for Fees and User Charges***	-		-	-
	Less than 3 year				
	More than 3 year				
	Sub-total	-	-	-	-
43140	***Receivables from Other Sources***	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
43150	Receivables from Government	**0.00**	**0.00**	0.00	0.00
		0		0.00	0.00
43180	Receivables -Control Accounts	**0.00**		0.00	0.00
		0		0.00	0.00
	Sub-total	**0.00**	**0.00**	0.00	0.00
	Total of Sundry Debtors (Receivables)	73224821.88	**0.00**	73224821.88	1589082.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTED ACCOUNTANTS

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	52,847,828.34	60816156.83
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	**52847828.34**	**60816156.83**
	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	**52847828.34**	**60816156.83**

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY PARTNER JABALPUR M.N. 423679

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

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	52,847,828.34	60816156.83
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	**52847828.34**	**60816156.83**
	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	**52847828.34**	**60816156.83**

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS AVINASH UPADHYAY PARTNER JABALPUR MN-423679

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

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	9740.00	0.00	9740.00
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	94536.00	0.00	0.00	94536.00
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	0.00	0.00	0.00	0.00
	Sub- Total	**94536.00**	**9740.00**	**0.00**	104276.00
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	**908861.34**	**9740.00**	**0.00**	104276.00

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

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

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679

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

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. • AVINASH UPADHYAY • PARTNER JABALPUR M/N 423679 • CHARTED ACCOUNTANTS

MP Urban Local Body, NARSINGHPUR
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	IE-1	21959366.00	22645338.00
	Assigned Revenues & Compensations	IE-2	64963801.00	81393238.00
	Rental Income From Municipal Properties	IE-3	9118184.00	11385233.00
	Fees & User Charges	IE-4	13364624.00	13125118.00
	Sale & Hire Charges	IE-5	0.00	1190.00
	Revenue Grants, Contribution & Subsidies	IE-6	353826828.80	165503118.79
	Income From Investments	IE-7	290440.00	2119960.00
	Accrued Interest	IE-8	294.00	396321.00
	Other Income	IE-9	32640.00	211882.00
	Total Income		**463556177.80**	**296781398.79**
B	**Expenditure**			
	Establishment Expenses	IE-10	86795242.00	89101497.00
	Administrativ E Expenses	IE-11	3780756.00	6838998.00
	Operations & Maintenance	IE-12	35851480.00	53178865.37
	Interest & Finance Charges	IE-13	2062369.50	3296549.85
	Programme Expenses	IE-14	2398664.00	4361323.00
	Revenue Grants, Contribution and Subsidies	IE-15	273284169.00	57872600.00
	Provisions and Write Off	IE-16	0.00	0.00
	Miscellaneous Expenses	IE-17	0.00	0.00
	Depreciation		50624335.81	49364266.19
	Total Expenditure		**454797016.31**	**264014099.41**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)***		**8759161.49**	**32767299.38**
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)***		**8759161.49**	**32767299.38**
F	Less:Transfer to Reserved Fund		1247541.00	2262648.00
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**7511620.49**	**30504651.38**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTERED ACCOUNTANTS

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	14288870.00	14765477.00
11002	Water Tax	0.00	0.00
11003	Samekit Kar	0.00	0.00
11004	Conservency Charge	0.00	0.00
11005	Lighting Tax	0.00	0.00
11006	Education Tax	4,707,032.00	4,830,156.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Anilals	0.00	0.00
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	2,963,464.00	3,049,705.00
11090	Tax	0.00	0.00
	Sub Total	**21959366.00**	**22645338.00**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	Sub Total	**21959366.00**	**22645338.00**
	Total Tax Revenue	**21959366.00**	**22645338.00**

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	6,170,260.00	17,416,116.00
12020	Compensation in Lieu Of Taxes/Duties	58,793,541.00	63,977,122.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	Total Assigned Revenues & Compensations	**64963801.00**	**81393238.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. AVINASH UPADHYAY PARTNER JABALPUR M.N 423679 CHARTERED ACCOUNTANTS

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	7116625.00	9018443.00
13020	Rent From Office Buildings	0.00	0.00
13030	Rent From Guest Houses	0.00	0.00
13040	Rent From Lease of Lands	2001559.00	2366790.00
13080	Other Rents	0.00	0.00
	Sub Total	**9118184.00**	**11385233.00**
13090	Less: Rent remission and refunds	**0.00**	**0.00**
	Sub Total	**9118184.00**	**11385233.00**
	Total Rental Income From Municipal Properties	**9118184.00**	**11385233.00**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	0.00	0.00
14011	Licensing Fees	2500.00	5000.00
14012	Fees for Grant of Permit	1232196.00	1076561.00
14013	Fees For Certificate Or Extract	4000.00	51400.00
14014	Development Charges	0.00	3357941.00
14015	Regularisation Fees	172459.00	0.00
14020	Penalties And Fines	112159.00	10700.00
14040	Other Fees	168079.00	152639.00
14050	User Charges	11629366.00	8470877.00
14060	Entry Fees	0.00	0.00
14070	Service / Administrative Charges	43865.00	0.00
14080	Other Charges	0.00	0.00
14090	Fees Remission and Refunds	0.00	0.00
	Sub Total	**13364624.00**	**13125118.00**
14090	Less: Fees Remission and Refunds	0.00	0.00
	Sub Total	**13364624.00**	**13125118.00**
	Total Income from Fees & User Charges	**13364624.00**	**13125118.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTERED ACCOUNTANTS

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	0.00	0.00
15011	Sale of Forms & Publications	0.00	0.00
15012	Sale of Stores & Scrap	0.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	0.00	1190.00
15041	Hire Charges for Equipments	0.00	0.00
	Total Income from Sale & Hire Charges	**0.00**	**1190.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	353826828.80	165503118.79
16020	Reimbursement of Expenses	0.00	0.00
16030	Contribution Towards Schemes	0.00	0.00
	Total Revenue Grants, Contribution & Subsidies	**353826828.80**	**165503118.79**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	290440.00	2119960.00
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	**290440.00**	**2119960.00**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	294.00	396321.00
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	**294.00**	**396321.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY PARTNER JABALPUR M.N. 423679

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	28050.00	34800.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	4590.00	177082.00
19040	Transfer Into Activity Fund	0.00	0.00
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	Total Other Icome	**32640.00**	**211882.00**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	81595872.00	80186625.00
21020	Benefits And Allowances	1012200.00	1710115.00
21030	Pension	0.00	1241272.00
21040	Other Terminal & Retirement Benefits	4187170.00	5963485.00
	Total Establishment Expenses	**86795242.00**	**89101497.00**

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	65731.00	820058.00
22012	Communication Expenses	80196.00	71617.00
22020	Books & Periodicals	271995.00	5000.00
22021	Printing and Stationery	0.00	404049.00
22030	Travelling & Conveyance	0.00	0.00
22040	Insurance	384881.00	398659.00
22050	Audit Fees	0.00	1076700.00
22051	Legal Expenses	52790.00	49500.00
22052	Professional and Other Fees	1248735.00	1268473.00
22060	Advertisement And Publicity	1665538.00	2720632.00
22061	Membership & Subscriptions	0.00	0.00
22080	Other Administrative Expenses	10890.00	24310.00
	Total Administrative Expenses	**3780756.00**	**6838998.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTERED ACCOUNTANTS

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	10405041.00	22964903.00
23020	Bulk Purchases	2619375.00	4517454.00
23030	Consumption of Stores	0.00	0.00
23040	Hire Charges	2912682.00	5754140.00
23050	Repairs & Maintenance Infrastructure Assets	8127406.00	5305507.27
23051	Repairs & Maintenance Civic Amenities	1500569.00	1620485.45
23052	Repairs & Maintenance Buildings	923966.00	795446.62
23053	Repairs & Maintenance Vehicles	1000346.00	2115006.00
23054	Repairs & Maintenance Furniture	0.00	42156.00
23055	Repairs & Maintenance Office Equipments	118650.00	143130.00
23056	Repairs & Maintenance Electrical Appliances	0.00	318055.89
23057	Repairs & Maintenance Heritage Building	0.00	0.00
23059	Repairs & Maintenance Others	1558715.00	800329.00
23080	Other Operating & Maintenance Expenses	6684730.00	8802252.14
	Total Operations & Maintenance	**35851480.00**	**53178865.37**

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	2062222.00	3289357.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	147.50	7192.85
24080	Other Finance Expenses	0.00	0.00
	Total Interest & Finance Charges	**2062369.50**	**3296549.85**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	783454.00	869535.00
25020	Own Programme	1615210.00	3304088.00
25030	Share in Programme Of Others	0.00	187700.00
	Total Programme Expenses	**2398664.00**	**4361323.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 425679

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

Accont code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	273284169.00	57872600.00
26020	Contributions	0.00	0.00
26030	Subsidies	0.00	0.00
	Total Revenue Grants, Contribution and Subsidies	**273284169.00**	**57872600.00**

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	0.00	0.00
	Total Provisions and Write Off	**0.00**	**0.00**

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**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
CHARTERED ACCOUNTANTS

NAGARPALIKA NARSINGHPUR

Table 31.5

Statement of Cash Flow

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
a.Cash flowsfrom operating activities Gross surplus/(deficit)over expenditure	30,504,651.08		7511620.49	
Adjustments for				
Add:				
Depreciation	49,364,266.19		50624335.81	
Interest & finance expenses	3,296,549.85		2062369.50	
Less:	0		0	
Net Of Adjustments Made To Municipal Funds	747,359.66		25013609.46	
Interest Income	396,321.00		294.00	
In vestment income	2,119,960.00		290439.99	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items.	79901826.46		34893982.35	
Changes in current assets and current liabilities	0		0	
(Increase)/decrease in Sundry debtors	-9,510,306.14		13735213.46	
(Increase)/decrease in Stock in hand	0		0.00	
(Increase)/decrease in prepaid expenses	0		0.00	
(Increase)/decrease in other current assets	0		0.00	
(Decrease)/increase in Deposits received	-2,692,035.38		2154311.00	
(Decrease)/ increase in Deposits works	0		0	
(Decrease)/increase in other current liabilities	824,565.00		9569660.00	
(Decrease)/increase in provisions	0		0.00	
Extra ordinary items (Specify)	0		0	
Net cash generated from/(used in) operating activities (a)		68,524,049.94		60353166.81
b. Cash flows from investing activities				
(Purchase)of fixed assets & CWIP	-42,468,081.95		-45953152.00	
(Increase)\Decrease in Special funds\grants	18552957.4		-15066859.80	
(Increase)\Decrease in Earmarked funds	0		0	
(Purchase)of Investments	-3,609,206.00		-631601.00	
Add:				
Proceeds from disposal of assets Proceeds from disposal of investments	396,321.00		294.00	
Investment income received	2,119,960.00		290440.00	
Interest income received	-14,034,337.19		0	
Net cash generated from/(used in)investing activities		-39,042,386.74		-61360878.80
(b)				
c. Cash flows from financing activities	0		0	
Add:				
Loans from bank/others received	0		0	
Less:				
Loans repaid during the period	0		-4898247	
Loans & advances to employees	0		0	
Loans to others	0		0	
Finance expenses	-3,296,549.85		-2062369.50	
Net cash generated from (used in)financing activities (c)		-3,296,549.85		-6960616.50
Net increase/ (decrease)in cash and cash equivalents (a+b+c)		26,185,113.35		-7968328.49
Cash and cash equivalents at beginning of period	34,631,043.48		60816156.83	
Cash and cash equivalents at end of period	60,816,156.83		52847828.34	
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:		0		0
I Cash Balances		60,816,156.83		0
Ii Bank Balances				52847828.34

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY PARTNER JABALPUR MN 423679

iii Scheduled co-operative banks				
iv Balances with post offices				
v Balances with other bank				

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTED ACCOUNTANTS

Sub Schedules Part of Balance Sheet
Sub-Schedule B-4: Grants & Contribution for Specific Purposes

code	Particulars	Opening Balance	Addition During the Current Year	Total	Utilization/Expenditure(Rs.)				Total Utilization	Balance at the end of Current Year
					In Agency Work	In Fixed Assets	In Revenue Exp	Other Adjustment		
	32010 Grant From Centeral Govt.									
	15th Finance	7996182.00	20617230.00	28613412.00	0.00	2135046.00	0.00	12735573.00	14870619.00	13742793.00
	Swachh bharat Mission	1569659.00	0.00	1569659.00	0.00	0.00	0.00	0.00	0.00	1569659.00
	Ashray Shulk	2058691.00	0.00	2058691.00	0.00	0.00	0.00	0.00	0.00	2058691.00
	PMAY	0.00	261191973.00	261191973.00	0.00	0.00	0.00	261180011.00	261180011.00	11962.00
	Sub Total(A)	11624532.00	281809203.00	293433735.00	0.00	2135046.00	0.00	273915584.00	276050630.00	17383105.00
	32020 Grant From State Government									
	Mool Bhut Grant	930179.00	7893838.00	8824017.00	0.00	1401453.00	0.00	4795012.00	6196465.00	2627552.00
	State Finance Commission Grant	4649938.00	10282616.00	14932554.00	0.00	2292151.00	0.00	7549636.00	9841787.00	5090767.00
	Grant Road Development	23254181.00	4103263.00	27357444.00	0.00	6176201.00	0.00	3007308.00	9183509.00	18173935.00
	MLA LAD Fund	1576742.00	2668000.00	4244742.00	0.00	1173912.00	0.00	129558.00	1303470.00	2941272.00
	Jila Shiksha Kenda	48707.00		48707.00	0.00	0.00	0.00	129558.00	129558.00	-80851.00
	samudhik Vivah	116695.00	0.00	116695.00	0.00	0.00	0.00	0.00	0.00	116695.00
	fire station	614376.00		614376.00	0.00	0.00	0.00	0.00	0.00	614376.00
	Aapada Rahat	18467000.00	9700000.00	28167000.00	0.00	9432937.00	0.00	186672.00	9619609.00	18547391.00
	sadak anudan	352571.00	0.00	352571.00	0.00	0.00	0.00	0.00	0.00	352571.00
	kayakalp yojna	15400000.00	0.00	15400000.00	0.00	3367181.00	0.00	37135.00	3404316.00	11995684.00
	cm monitor	8400000.00	0.00	8400000.00	0.00	0.00	0.00	0.00	0.00	8400000.00
	Mukyamantri Adhosanrachna Vikas Yojna	1086969.00	0.00	1086969.00	0.00	8006256.00	0.00	393744.00	8400000.00	-7313031.00
	Sub Total (B)	74897358.00	34647717.00	109545075.00	0.00	31850091.00	0.00	16228623.00	48078714.00	61466361.00
	32080 Special Grant	0.00	1800000.00	1800000.00	0.00	0.00	0.00	0.00	0.00	1800000.00
	Other Grant	7125574.00	4132145.00	11257719.00	0.00	2687077.00	0.00	12986205.00	15673282.00	-4415563.00
	Sub Total (c)	7125574.00	5932145.00	13057719.00	0.00	2687077.00	0.00	12986205.00	15673282.00	-2615563.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total	93647464.00	322389065.00	416036529.00	0.00	36672214.00	0.00	303130412.00	339802626.00	76233903.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN-423679
CHARTED ACCOUNTANTS

NAGAR PALIKA NARSHINGHPUR
RECEIPTS & PAYMENT STATEMENT
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	73,043,268.84	**Benefits and Allowances**	
Tax Revenue		Employee Liability -Salary Payble	48,089,507.00
Property Tax C.Y.	4,127,832.00	Wages	19,067,217.00
Property Tax-PY	4,853,719.00	Pension	2,201,314.00
Samekit Kar C.Y.	989,876.00	GPF	761,200.00
Samekit Kar-P.Y	1,063,731.00	EPF	4,678,523.00
Education Cess C.Y.	1,534,786.00	Remuneration & Fees Councillors	1,012,200.00
Education Cess-P.Y	1,353,638.00	Death Cum Retirement Benefit	368,936.00
Show Tax	5000	Leave Encashment	1,138,195.00
Urban Development Cess C.Y	940,737.00		
Urban Development Cess-P.Y	1,022,193.00	**Administrative Expenses**	
		Electricity Charges	65731
		Telephone Expenses	54021
Assigned Revenues & Compensation		Web, Internet	24175
Stamp Duty on Transfer of Properties	6,170,260.00	Postage Expenses	2000
Compensation in Lieu of Octroi	57,296,541.00	Printing Expenses	1400
Samekit Anudan	1,497,000.00	Stationery	80261
		Vehicles Insurance	384,881.00
Rent from Civic Amenities		Legal Fees	4790
Receivable Rent-C.Y	477,725.00	Technical Fees	1,094,235.00
Recievable Rent P.Y	504,230.00	Advertisement Expenses	229,749.00
Rent From Markets	285,280.00	National Festival Celebration Expense	187,138.00
Other Rents	7945	Religious Festival Celeberation Expense	49300
Mutation Fee	871,680.00	Prize & Felicitation Function Exp.	171,758.00
Rent-Slaughter House	13920	Expenses for Meeting Of Corporation/MMIC	4410
Shop Premium	3,857,900.00		
Rent Lease of Land for Temporary	2,001,559.00	**Operations & Maintenance**	
		Water Works	4,360,671.00
Empanelment & Registration Charges		Street Lighting	1,004,467.00
Water Tax C.Y.	4,513,727.00	SWM	110,272.00
Water Tax-P.Y	1,107,487.00	**Bulk Purchases**	
License Fee-Others	2500	Bulk Purchase Fuel	4,929,631.00
Fees From Sanction of Building Plans	629,437.00	Sanitation/Conservancy Mat	129,108.00
Anugyan Shulk	602,759.00	Bulk Purchase-Engineering Store	19635
Fee-Copy of Certificate/extract	4000	Bulk Purchase-Electrical Store	3850
Building Permission C&D Management Charges	172,459.00	Bulk Purchase-Others	19250
Penality & Fine Other	112,159.00	**Hire Charges**	
Parking Fee	50490	Hire Charges Of Machineries	8127
Application Fees	117,589.00	Hire Charges Vehicle	22404
Surchage on Water-Domestic	284,500.00	**R & M-Infrastructure Assets**	
Charges for Supply of Water By Tankers	208,557.00	R & M-Open Drain	7200
User Charge-Fire Extinguishing	12500	Water Ways	7500
Printing Press Fees	256,380.00	R & M-Other Waterways	25488
User Charges Other	243,220.00	Parks, Nurseries & Gardens	63140
Solid Waste Management P.Y	316,120.00	Fire Vehicle	33057
SOLID WASTE MANAGEMENT C.Y	264,369.00	R&M Vehicle Others	58413
Charges for NOC-Charges	43865	R & M-Computer	7360
Income from Investments		Photo-Copiers	15320
Consolidated Interest	59862.5	Others	77621
Fixed Deposits	209,677.00	**Other Operating & Maintenance Expenses**	
Consolidated Interest From Bank Accounts	294	Garbage & Clearance Expenses	1400
Other Income		Cleaning by Private Agencies (Outsourced)	3,873,512.00
Misc Income	4590	O & M-Others	110,773.00
Grants,Contribution for specific purposes		**Interest on Loans from Banks & Other Financial Institutions**	
Grants-Central Govt.		Interest-Loan from HUDCo	2,062,222.00
15th FC Safai & Peyjal Yojna	12,370,338.00	Bank Charges	147.5
15th Central Finance Commission	8,246,892.00	Consolidated Own Programme	295,124.00
Grant GoI-IHSDP	40000		
Grant GoI-RAY/HFA-PMAY	261,191,973.00	**Revenue Grants, Contribution and Subsidies**	
Deendayal Yojna	197,033.00	CM Kanyadan Vivah Yojna	335,100.00
Grant GoI-NULM	9,915,628.00	Information, Education and Communication (IEC)	201,250.00
GoI-Swach bharat Abhiyan	1,629,000.00	Nulm PFMS	9,915,628.00
PFMS-Amrut	1,038,735.00	BLC	261,180,011.00
MPLAD (Local Area Development Funds)	1,500,000.00	PEMS-Anugrahy Sahita	150,000.00
Grants-State Govt.		IHSDP	30000
Grants From State Finance Commission	10,282,616.00		
Grants for Road Development	4,103,263.00	**Loans from Banks & Other Financial Institutions**	
Grant GoMP Mulbhoot	7,893,838.00	Loan-Peyjal Yojna	2,967,000.00
Sanjeevni Clinic	2,500,000.00	Loan Sadak Marammat	936,600.00
Aapada Sahayata	9,700,000.00	IHSDP	994,647.00
Grant GoMP-Special Fund for ULBs	1,800,000.00		
Grant GoMP-SWACHTA PURUSKAR	300,000.00	**Other Payment**	
Mukhya Mantri Kanya Yojna	2,135,112.00	Earnest Money Deposit	110,925.00

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

MLA LAD (Local Area Development Funds)	2,668,000.00	Security Deposit (SD)	136,926.00
		Labour Tax Deductions	405,426.00
Deposits Received		Recoveries Payable-Royalty	616,959.00
Security Deposit (SD)	8508	TDS on Royalty	12212
Water Deposits	253,500.00	Gst	1,188,255.00
Recoveries Payable-Royalty	19264	TDS On Contractor\supplier	948,936.00
TDS on Royalty	386	Recoveries Payable-TDS on Professional	10800
TDS On Contractor\supplier	157,492.00		
Startech jankalyan sanshtha	19306	**Fixed Assets**	
		Plant & Machinery	49920
		Chairs	13570
		Almirah	10850
		Building-Boundary Wall	200,000.00
		Creditors	66,088,957.00
		Closing Balance	65,685,640.84
Total	509,106,246.34	Total	520,792,976.83

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679

NAGAR PALIKA NARSINGHPUR
Bank Reconciliation Statement 2023-24

Bank	Closing Bank Balance	Closing Cashbook Balance	Difference
Axis Bank 31078	14,49,203.44	1447733.44	1470.00
HDFC Bank 53110	39,47,555.13	3823440.13	124115.00
SBI 2356	6,75,30,747.02	32800735.02	34730012.00
INDIAN BANK 218	20,50,528.25	2037637.25	12891.00
CBI 0759	0	10,51,552.00	-1051552.00
ICICI BANK 1645	0	0.00	0.00
Total	**7,53,05,143.84**	**41,161,097.84**	

FDR list.

indian bank	570506	17550000.00
hdfc	50300782860231	3000000.00
hdfc	50300782862234	3974543.00

65685640.84

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679

NAGAR PALIKA NARSINGHPUR

BRS FY 2023-24

Axis Bank 31078		
Particulars		
	Details	**Amount**
Opening balance		
As per cashbook		
As per bank	**2809568.44**	
Difference	**2,809,568.44**	
		0.00
Closing bank balance		14,49,203.44
LESS:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Commission urban admin	30/03/2024	1,470.00
		1,470.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		**1,447,733.44**
Original Balance		**1,447,733.44**
Difference		-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679

NAGAR PALIKA NARSINGHPUR

BRS FY 2023-24

BRS		
HDFC Bank 53110		
Particulars	**Details**	**Amount**
Opening balance		
As per cashbook	7019659.13	
As per bank	7,019,659.13	
Difference		0.00
Closing bank balance		39,47,555.13
LESS:		
Amount paid as per cashbook but not as per bank		
Pending payment till 31-03-2023 :-		
		-
Less:		
Amount received as per bank but not in cashbook		
UPI Settlement	29/03/2024	4,568.00
UPI Settlement	30/03/2024	30,950.00
Cheque deposit	30/03/2024	934.00
Cheque deposit	30/03/2024	19,651.00
Cheque deposit	30/03/2024	19,403.00
Cheque deposit	30/03/2024	35,051.00
CMO nagar palika	30/03/2024	13,558.00
		1,24,115.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
Pending payment till 31-03-2022 paid in C/Y:-		
		-
Closing cashbook balance		3823440.13
Original Balance		3823440.13
Difference		-

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

SBI 52356		
Particulars		
	Details	**Amount**
Opening balance		
As per cashbook	3,85,18,112.	
As per bank	3,85,18,112.	
Difference		-
Closing bank balance		6,75,30,747.02
LESS:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
By Transfer	29/03/2024	10,88,869.00
By Transfer	29/03/2024	56,74,917.00
By Transfer	29/03/2024	1,14,55,467.00
By Transfer	29/03/2024	52,22,333.00
By Transfer	29/03/2024	58,20,266.00
By Transfer	29/03/2024	50,00,000.00
By Transfer	30/03/2024	160.00
By Transfer	31/03/2024	4,68,000.00
		3,47,30,012.00
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		**3,28,00,735.02**
Original Balance		**3,28,00,735.02**
Difference		-

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

INDIAN BANK 7218		
Particulars	**Details**	**Amount**
Opening balance		
As per cashbook	8,02,987.25	
As per bank	8,02,987.25	
Difference		-
Closing bank balance		20,50,528.25
LESS:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Interest received 30/03/2024	12891	12891
Add:		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		2037637.15
Original Balance		2037637.15
Difference		-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. • CHARTERED ACCOUNTANTS • AVINASH UPADHYAY • PARTNER • JABALPUR • MN 423679

CBI 0759		
Particulars	**Details**	**Amount**
Opening balance		
As per cashbook	0.00	
As per bank	0.00	
Difference		-
Closing bank balance		-
LESS:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
NEFT	16/08/2023	4,52,110.00
NEFT	22/11/2023	48,589.00
NEFT	22/11/2023	7,29,304.00
NEFT	19/02/2023	2,10,573.00
NEFT	05/03/2024	7,872.00
		14,48,448.00
Add:		
Amount received as per cashbook but not in bank		
Grant (Sanjivini Clinic)	16/08/2023	25,00,000.00
		25,00,000.00
Add:		
Amount paid as per bank but not in cashbook		
		-
Closing cashbook balance		**10,51,552.00**
Original Balance		**10,51,552.00**
Difference		-

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. • AVINASH UPADHYAY • PARTNER JABALPUR • MN 423679 • CHARTED ACCOUNTANTS

कार्यालय नगरपालिका नरसिंगपुर (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	NARSINGHPUR	NARSINGPUR	Nagar Palika	8981551.00	6909961.00	8942118.00	8020239.00	64963801.00	0.00	274424.00	458456	296129599.00	41382829.00	0.00	436062978.00

S.NO.	DIVISON	DISTRICT	ULB NAME	ULB TYPE	REVENUE EXPENDITURE							TOTAL EXPENDITURE
					ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & OTHER FINANCE	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
1	2	3	4	5	18	19	20	21	22	23	24	25
1	JABALPUR	NARSINGHPUR	NARSINGPUR	Nagar Palika	77317092.00	2273588.00	14759091.00	2357493.50	3430439.00	48,98,247.00	338384655	443420605.50

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTED ACCOUNTANTS
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679

S.N.	Parameters	Description					AMT IN LAKHS
1	Audit of Revenue						
		Receipts in Rs.					
		Year 2022 23	Year 2023-24	Grouth	% of Grouth	Observation in Brief	Suggestions
राजस्व वसूली			4	5	6	7	8
1	सम्पत्ति कर	64.21	89.81	25.60	39.87	सम्पत्ति कर मे वृध्दि 39.87 % से हुई है जो यह दर्शाता है कि करो की वसूली हेतु समानान्तर कार्यकलाप किये जा रहे है।	नगरीय निकाय के प्राप्तियों के विभिन्न साधनों में कर, किराया, फीस, लायसेन्सों का पंजीयन इत्यादि है हालांकि म.प्र. मुनीपल 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 सम्पत्तियों का विक्रय कर, कर की वसूली की जावे। हालांकि निकाय अपने इन अधिकारों का उपयोग नहीं कर रहा है जिससे निकाय को कर की हानि हो रही है।
2	समेकित कर	12.79	20.54	7.75	60.59	समेकित कर मे वृध्दि 60.59 % से हुई है जो यह दर्शाता है कि करो की वसूली हेतु समानान्तर कार्यकलाप किये जा रहे है।	गत वर्ष की तुलना मे वृद्धि सकरात्मक है परन्तु और अधिक प्रयास कर करो की वसूली मे वृद्धि की जानी चाहिये।वर्तमान मे कर वसूली हेतु अपनाई गई नीतियों को भविष्य मे भी निरन्तर रखना चाहिये।
3	नगरीय विकास उपकर	15.56	19.63	4.07	26.16	नगरीय विकास उपकर मे वृध्दि 26.16% जो यह दर्शाता है कि करो की वसूली हेतु समानान्तर कार्यकलाप किये जा रहे है	गत वर्ष की तुलना मे वृद्धि सकरात्मक है परन्तु और अधिक प्रयास कर करो की वसूली की जावे।वर्तमान मे कर वसूली हेतु अपनाई गई नीतियों को भविष्य मे भी निरन्तर रखना चाहिये।
4	शिक्षा उपकर	21.44	28.89	7.45	34.75	शिक्षा उपकर मे वृध्दि 34.75% है कि कर मे वृद्धि संतोष जनक है	वर्तमान मे कर वसूली हेतु अपनाई गई नीतियों को भविष्य मे भी निरन्तर रखना चाहिये।
	कुल योग	114.00	158.87	44.87	39.36		
गैर राजस्व वसूली							
5	जल उपभोक्ता प्रभार	0.00	0.00	0.00	NA		वर्तमान मे कर वसूली हेतु अपनाई गई नीतियो को भविष्य मे भी निरन्तर रखना चाहिये।
6	ठोस उपशिष्ट प्रबधन उपभोक्ता प्रभार	0.00	0.00	0.00	NA		गत वर्ष की तुलना मे वृद्धि सकरात्मक नहीं है परन्तु और अधिक प्रयास कर करो की वसूली मे वृद्धि की जानी चाहिये।निकाय को करो की निर्वाध रूप से वसूली हेतु पर्याप्त प्रयास दिशा निर्देशों के अनुसार करने चाहिये।
7	अन्य कर / शुल्क	4.82	0.05	4.77	-98.96	अन्य कर मे कमी 98.96% से हुई है। जो कि यह दर्शाता है कि करो की वसूली हेतु समानान्तर कार्यकलाप नहीं किये जा रहे है।	गत वर्ष की तुलना मे वृद्धि सकरात्मक नहीं है परन्तु और अधिक प्रयास कर करो की वसूली मे वृद्धि की जानी चाहिये।निकाय को करो की निर्वाध रूप से वसूली हेतु पर्याप्त प्रयास दिशा निर्देशों के अनुसार करने चाहिये।
	कुल योग	4.82	0.05	-4.77	-98.96		
	महा योग	118.82	158.92	40.10	33.75		अंकेक्षण के दौरान हमने यह अवलोकन किया कि निकाय की सपूर्ण करो की वसूली गत वर्ष की तुलना मे वृध्दि हुई है।

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

NAGAR PALIKA NARSHINGHPUR

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	3	4	5	6	7	8
	Sampati kar	64.21	89.81	25.60	39.87	Property tax(Sampati kar) has increased by 39.87%, which shows recovery of taxes on promt 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 invoke these power resulted in non-recovery of outstanding
	samekit kar	12.79	20.54	7.75	60.59	Samekit kar increased by 60.59 % which shows recovery of taxes on promt basis.	The growth in recovery is positive but ULB should do more action for recovery of taxes .Present strategy is required to be adopted in future also
	nagriy vikash upkar	15.56	19.63	4.07	26.16	Nagriy Vikash upkar increased by 26.16%, which shows recovery of taxes on promt basis.	The growth in recovery is positive but ULB should do more action for recovery of taxes .Present strategy is required to be adopted in future also
	siksha upkar	21.44	28.89	7.45	34.75	Siksha upkar incresed by 34.75% ,which shows recovery of taxes on promt basis.	The growth in recovery is positive but ULB should do more action for recovery of taxes .Present strategy is required to be adopted in future also
		114.00	219.56	105.56	92.60		
Total							
	Jal upbhokta prabhar	0.00	0.00	0.00	NA	NA	The growth in recovery is positive but ULB should do more action for recovery of taxes .Present strategy is required to be adopted in future also
	Thos upsist prabandhan prabhar	0.00	0.00	0.00	NA	NA	ULB shall be made more efferts to recover such taxes as per guidelines.
	Any other taxes	4.82	0.05	4.77	-98.96	Miscellanious taxes decreased by -98.96%	ULB shall be made more efferts to recover such taxes as per guidelines.
	Total	95.00	71.21	23.79	-25.04		
	Grand total	209.00	290.77	81.77	39.12		during the course of audit we observed overall negative growth of ULB but ULB should do more action for recovery of

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO. CHARTED ACCOUNTANTS AVINASH UPADHYAY PARTNER JABALPUR MN 423679

DETAIL OF LOAN REPAYMENT

HUDCO LOAN			
QUARTER	INTEREST PAYMENT	PRICIPAL PAYMENT	TOTAL PAYMENT
Q1	101877	331549	433426
Q2	93378	331549	424927
Q3	84109	331549	415658
Q4	0	0	0
	PAYEJAL		
QUARTER	INTEREST PAYMENT	PRICIPAL PAYMENT	TOTAL PAYMENT
Q1	460235	989000	1449235
Q2	0	800000	800000
Q3	431776	989000	1420776
Q4	421831	989000	1410831
ROAD DEVELOPMENT			
QUARTER	INTEREST PAYMENT	PRICIPAL PAYMENT	TOTAL PAYMENT
Q1	159376	312200	471576
Q2	0	0	0
Q3	155666	312200	467866
Q4	153974	312200	466174

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTED ACCOUNTANTS

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 sources 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.in some cases dealy in deposit beyond 2 Working days and the same are brought to the knowledge of CMO. 4. Entries into cash book have been duly verified on test basis. 5. Quarterly and monthly target were not maintained by the ULB, so we are unable to comment upon the same. 6. Interest accrued has been duly verified and observed that interest accrued are being incorporating in books of accounts. 7. During the course of audit no case found where investment is 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.) Excess amount available in current as well as saving account, should be deposited as term deposit so it shall increase income of ULB. 2.) Monthly bank reconciliation should be prepared. 3.) 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. 4.)Interest accrued shall be taken while preparing financial statements.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTED ACCOUNTANTS

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 in consistent with voucher. 3. Monthly balance of cash book has been verified and found to be consistent. However ULB are recommended to prepared bank reconciliation statement on monthly basis. 4. Expenditure against particular scheme cannot be verified as audit trail is not available.. 5. Expenditure are in accordance with the guidelines, acts and rules issued by Government of India/ State government . 6. Financial properties of test checked transaction have been verified. 7. During the course of audit we do not found any inappropriate sanction. 8. No utilization certificate has been found in possession of ULB. 9. We have undertaking physical verification of stock on test and found them in consistent with stock register.	1) . Scheme wise expenditure register should be prepared , it may give more transparency in books of accounts. 2) Utilization certificate should be kept by the ULB 3) It is recommended to buy a Photocopy machine immediately to reduce related expenses substantially. 5) It is recommended to take physical verification of stock once a month. 6.) It is recommended to buy any product or thing only from registered dealer. 7.) Responsibility of concerned official should be fix for each and every penalty faced by the ULB.

III)Audit of Book Keeping

Audit observation and comments	Suggestion if required.
1. Books of account are being maintained as per single entry system hence we are unable to prepared Balance sheet. 2. Books of account audited have been attached as Revenue and Income expenditure account. 3. Bank Recocilation Statement attached. 4. Advance register were not updated by ULB. 5. Fixed asset register has been maintained by this ULB. 6. All the records not has been prepared as per the accounting principals . 7. Accounting rules 1999 of the Municipal Corporation act 1961 provide that the CMO shall constitute a committee to verify the stock held by the municipality & committee shall conduct stock verification at least twice in a year.	1 Books of account should be prepared by applying duel entry system. 2 Bank reconciliation should prepare on periodic interval basis. 3 Fixed asset register should be prepared. 4 Nagar parishad should follow practice of maintaining ledgers. 5. It is recommended to

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS AVINASH UPADHYAY PARTNER JABALPUR MN 423679

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

	maintain proper Grant register by ULB. 6. Stock register should have been signed by all the concerned receiver staff.

IV)Audit of FDR (Fixed deposit)

Audit observation and comments	Suggestion if required.
1. We have verified FDR receipt and statement available with the ULB.	1) FDR register should be prepared by ULB.. 2)Accrued interest on FDR should be consider in books of accounts.

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. Project register has not been maintained. 3. Receipt of tender fees/ Bid processing fees/ performance guarantee has been verified in cases verified. 4. Contract closure has been verified. 5. Competitive tendering procedures have been followed in cases verified. 1.) Structure design report was not available in records. 6. Before start and after completion of projects Photograph has not been attached properly. 7. There was overwriting on measurement book. 8. During the audit we found that work award to Devendra Suryavanshi of Aganbadi work Not complited in prescribed time ULB must take nasessory action against them.	1.)All tendering should be done through e-tendering procedure except in deserving cases. 2.) ULB shall obtain all the required registration copy. 3.) ULB shall take pre and post completion photograph. 4.) Measurement book shall not be overwritten.

VI)Audit of grants and loan

Audit observation and comments	Suggestion if required.
1. Grant given by government and its utilization have been verified. 2. Diversion of grant cannot be verified as complete grant register is not maintained.	Grant register should be updated with expenditure entry also, so it will clarify

CHANAKYE ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

	any diversion of fund if any.

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 found any diversion of fund from capital receipt, grant, loan to revenue and visa versa.	NIL

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 302.27 % 2. We have considered revenue receipt and revenue expenditure by taking appropriate assumptions. 3. ULB should increase their revenue receipt because their revenue expenditure is very high in compare to revenue receipt due to salary of regular and daily wages employee so they should take necessary action.	1.)ULB should continue practice of reducing daily recurring expenses. 2.) Cost cutting measures should be implemented. 3.) ULB shall take proper action to reduce recurring expenses and also should look forward toward daily wages.

b) Percentage of capital expenditure with respect to total expenditure 1. Percentage of capital expenditure with respect to total expenditure is 131.03%. 2. We have considered capital expenditure by taking appropriate assumptions	Nil

C)	
1. Depreciation/ amortisation policy has not been followed by ULB. 2. Unique identification number has not been given to Assets of ULB.and No Assets Register Maintain by ULB.	1.ULB should take consultancy service of tax expert to file returns . 3.Insurance and RC of all vehicle shall be kept updated by the ULB.

CHANAKYA ASHOK & CO. CHARTED ACCOUNTANTS AVINASH UPADHYAY PARTNER JABALPUR MN 423579

मुख्य नगर पालिका अधिकारी

	4. Unique identification shall be given to each asset maintained by ULB.

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
M.N. 423679
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

निम्नलिखित बिन्दुओं को ध्यान में रखते हुए अंकेक्षण कार्य सम्पन्न किया गया –

I)Audit of revenue

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
• विभिन्न स्त्रोतों से प्राप्तियों का अंकेक्षण टेस्ट के आधार पर किया गया है जिनमें कुछ कमियां पाई गई जिन्का स्थान पर ही निराकरण करा दिया गया। • विभिन्न स्त्रोतो से प्राप्तियों की रसीद को टेस्ट के आधार पर अंकेक्षण किया गया है और कोई त्रुटि नहीं पाई गई। • रसीदो से प्रतिदिन की प्राप्तियों को टेस्ट आधार पर अंकेक्षण किया गया और यह पाया कि प्रतिदिन का प्राप्त कैश बैंक खाते में जमा होता है। **कुछ मामलों में 2 कार्य दिवसों से अधिक विलम्ब से राशि जमा हुई व उसे CMO के संज्ञान में लाया गया**। रोकड बही को टेस्ट आधार पर अंकेक्षण किया गया व उसमें कुछ सुक्ष्म त्रुटियां पाई गई जिन्का स्थान पर ही निराकरण करा दिया गया। • मासिक व त्रैमासिक बजट निकाय द्वारा नहीं बनाया गया है अतः उस पर हम अपनी राय देने में असमर्थ हैं। • उपार्जित ब्याज की यथावत अंकेक्षण उपरांत यह पाया गया कि उपार्जित ब्याज के आय की प्रविष्टियां वित्तीय लेखों में की जा रही है। • अंकेक्षण के दौरान ऐसा कोई भी निवेश विनिर्दिष्ट नहीं हुआ जो कम ब्याज पर किया गया हो हालाकि बचत खाते में बडी मात्रा में रोकड़ उपलब्ध है जिसे FDR के रूप में रखकर निकाय की आय बढ़ाई जा सकती है। जिसका वर्तमान में निकाय व शासन को नुकसान हो रहा है।	• सुझाव प्रस्तावित है कि चालू खाते एवं बचत खाते की शेष राशि को FD में जमा कर निकाय की आय बढाई जा सकती है। • मासिक बैक समाधान बनाना चाहिये। • 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 करके 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। • लेखा पुस्तकों में उपार्जित ब्याज की प्रविष्टि की जानी चाहिये।

CHANAKYA ASHOK & CO. CHARTED ACCOUNTANTS AVINASH UPADHYAY PARTNER JABALPUR MN 423679

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

II) Audit of expenditure

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. सभी प्रकार की योजनाओं के व्ययों का अंकेक्षण टेस्ट आधार पर हुआ है व सभी व्ययों के प्रोपर इनवॉइस व प्रोपर सपोर्टिंग पाई गई। 2. रोकड बही में व्ययों की प्रविष्टियों का अंकेक्षण टेस्ट आधार पर किया गया व लगभग सभी व्ययों के प्रोपर वाउचर पाये गये। 3. रोकड बही से मासिक शेष का अंकेक्षण कर पुष्टि की गई और इसमें किसी प्रकार की कोई त्रुटि नहीं पाई गई हालांकि निकायों को यह सुझाव दिया जाता है कि बैंक समाधान विवरण पत्र मासिक आधार पर बनायें। 4. किसी विशेष योजना के अन्तर्गत हुये व्यय की पुष्टि नहीं की जा सकती क्योंकि अंकेक्षण ट्रेल उपलब्ध नहीं है निकाय ने ग्रांट रजिस्टर को संपूर्ण तैयार नहीं किया है व ग्रांट का उपयोग प्रमाण पत्र प्रस्तुत नहीं किया। अतः किसी प्रकार के विचलन की पुष्टि हमारे द्वारा नहीं की जा सकती है। 5. निकाय द्वारा व्यय, अधिनियम के नियमों व राज्य व केन्द्र सरकार द्वारा जारी निर्देशों के अनुसार किये गये हैं। 6. वित्तीय संम्पतियों का अंकेक्षण टेस्ट आधार पर किया गया जिसमें कोई त्रुटि नहीं पाई गई। 7. अंकेक्षण के दौरान हमने कोई अनाधिकृत अनुमोदन नहीं पाया। 8. निकायों के पास व्ययों के उपयोग का कोई प्रमाण पत्र नहीं पाया गया। 9. हमने स्टॉक सत्यापन टेस्ट आधार पर किया व स्टॉक रजिस्टर से मिलान उपरांत प्रोपर पाये गये ।	1 योजनानुसार व्ययों का रजिस्टर तैयार करने का हम सुझाव देते हैं जिससे लेखों में और स्पष्टता रहेगी। 2 व्ययों के उपयोग का प्रमाण पत्र निकायों के पास उपलब्ध होना चाहिये। 3 निकाय को माह में एक बार स्टॉक का सत्यापन स्वयं से करना चाहिए 4 निकाय को यह सुझावित किया जाता है कि किसी भी वस्तु को पंजीकृत डीलर से क्रय करें। 5 निकाय द्वारा वहन की जा रही पैनाल्टी हेतु संबंधित अधिकारी की जिम्मेदारी को निश्चित करना चाहिये।

III) Audit of Book Keeping

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. वित्तीय लेखे ऐकल प्रविष्टि पध्दति के आधार पर तैयार किये गये है अतः हम चिट्ठा बनाने में असमर्थ हैं। 2. आय–व्यय व प्राप्ति भुगतान खाते जिनका अंकेक्षण संपन्न किया गया है कि प्रति रिपोर्ट के साथ संलग्न है . बैंक समाधान पत्र रिपोर्ट के साथ संलग्न किया गया है। 3. अग्रिम रजिस्टर में प्रविष्टियां निकाय द्वारा पूर्ण नहीं की गई हैं। 4. निकाय द्वारा संम्पत्ति रजिस्टर अपडेट नहीं किया गया है। 5. आय व्यय खाते का अंकेक्षण किया गया। 6. सभी वित्तीय लेखे अकाउंटिंग नियमों के अनुसार मेनटेन नहीं हैं। 7. नगर परिषद द्वारा खातों (लेजर) को मेनटेन नहीं किया जाता है। 8. निकाय द्वारा ग्रांट रजिस्टर अपडेट नहीं किया गया है। 9. निकाय द्वारा स्टॉक रजिस्टर मुख्य नगर पालिका अधिकारी द्वारा पूर्ण रूप से हस्ताक्षरित नहीं है। 11. नगर निगम अधिनियम 1961 के लेखांकन नियम 1999 में यह प्रावधान है कि सीएमओ नगर पालिका द्वारा रखे गए स्टॉक को सत्यापित करने के लिए एक समिति का गठन करेगा और समिति एक वर्ष में कम से कम दो बार स्टॉक सत्यापन करेगी। 10. जबकि लेखा परीक्षा के दोरान हमने देखा है कि इस तरह की कोई समिति गठित नहीं की गई थी और ULB द्वारा स्टॉक का कोई भौतिक सत्यापन नहीं किया गया था।	1 लेखा पुस्तकों को दोहरा लेखा प्रणाली के आधार पर तैयार करना चाहिये। 2 बैक समाधान एक निश्चित अंतराल के पश्चात बनाना चाहिये। 3 निकाय द्वारा संम्पत्ति रजिस्टर अपडेट करना चाहिये। 4 आय व्यय खाते प्राप्ति भुगतान खातों के साथ बनाना चाहिये। 5 नगर परिषद द्वारा लेजर भी मेनटेन करना चाहिये। 6 निकाय द्वारा ग्रांट रजिस्टर को व्यवस्थित रूप से मेनटेन करना चाहिये।

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTERED ACCOUNTANTS

IV) Audit of FDR (Fixed deposit)

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. निकायों के पास FDR रसीद व स्टेटमेन्ट उपलब्ध नहीं है। 2. FDR रजिस्टर निकाय द्वारा मेनटेन नहीं किया जाता है। 3. हमारे द्वारा FDR के ब्याज के दर की पुष्टि नहीं की गई। क्योंकि एफडीआर हमारे समच्छ अंकेक्षण हेतु प्रस्तुत नहीं किये गए। 4. निकाय द्वारा FDR के ब्याज की प्रविष्टि सम्पूर्ण रूप से लेखा पुस्तकों में नहीं की गई है।	1) निकाय द्वारा FDR बनाना चाहिये। 2) निकाय द्वारा FDR का रजिस्टर बनाना चाहिये। 3) लेखा पुस्तकों में FDR पर उपार्जित ब्याज की प्रविष्टि की जानी चाहिये।

V) Audit of tender/Bids

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. निकाय द्वारा आमंत्रित निविदा व बोली का अंकेक्षण टेस्ट आधार पर किया गया जिसमें किसी प्रकार की त्रुटि नहीं पाई गयी। 2. प्रोजेक्ट रजिस्टर को मेनटेन नहीं किया गया है। 3. जिन आमंत्रित निविदा व बोली का अंकेक्षण किया गया तथा उन निविदाओं के निविदा शुल्क व बोली प्रक्रिया शुल्क, परफोरमेंस गारंटी इत्यादि पर कोई त्रुटि नहीं पाई गई। 4. अनुबंध समापन का अंकेक्षण किया गया। 5. प्रतिस्पर्धात्मक निविदा प्रक्रिया का निकाय द्वारा पालन किया गया है। हमारे द्वारा जिन निविदाओं का अंकेक्षण किया गया उसमें इस बात की पुष्टि की गई है। (a) निकाय के रिकोर्ड में स्ट्रक्चर डिजाईन रिपोर्ट उपलब्ध नहीं है। 6. किसी भी प्रोजेक्ट के प्रारंभ होने से पूर्व के व समाप्त होने के पश्चात के फोटोग्राफ उपलब्ध नहीं है। 7. अंकेक्षण के दौरान मेजरमेन्ट बुक में ओवरराईटिंग पाई गई। 8. अंकेक्षण के दौरान हमने यह पाया कि आगनबाड़ी का कार्य देवेंद्र सूर्यवंशी को दिया गया किन्तु उक्त कार्य निर्धारित समय में पूरा नहीं किया जा सका है अतः निकाय को इस सम्बन्ध में उचित कदम उठाना चाहिए।	1 सभी निविदा प्रक्रिया ई निविदा प्रक्रिया के माध्यम से होनी चाहिये कुछ अपवादों को छोड़कर। 2 निकायों को आवश्यक रजिस्ट्रेशन कॉपी लेनी चाहिये। 3 निकाय को प्रोजेक्ट के प्रारंभ होने से पूर्व के व समाप्त होने के पश्चात के फोटोग्राफ लेना चाहिये। 4 मेजरमेन्ट बुक में ओवरराईटिंग नहीं होनी चाहिये।

VI) Audit of grants and loan

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. शासन द्वारा दी गई ग्रांट व उसके उपयोग का अंकेक्षण किया गया। 2. निकाय द्वारा ग्रांट रजिस्टर व उसके सभी व्ययों का योजनानुसार लेखा जोखा नहीं रखा जाता। अतः किसी प्रकार के विचलन हेतु हम टिप्पणी करने में असमर्थ हैं।	ग्रांट रजिस्टर को व्ययों की प्रविष्टियों के साथ अपडेट करना चाहिये। ताकि कोषों का विचलन यदि कोई हो तो स्पष्ट किया जा सके।

CHANAKYA ASHOK & CO. CHARTERED ACCOUNTANTS AVINASH UPADHYAY PARTNER JABALPUR M.N. 423679

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

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. अंकेक्षण के दौरान हमने यह पाया कि आयगत प्राप्तियों से पूंजीगत व्ययों, ग्रांट व लोन का भुगतान नहीं किया गया है व उसके विपरीत पूंजीगत प्राप्तियों से आयगत व्ययों का भी भुगतान नहीं किया गया है।	NIL

VIII) Any other

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
c) Percentage of revenue expenditure (Establishment, Salary, Operation & Manitenance) with respect to revenue receipts (Tax and non tax) excluding octroi, Entry tax, Stamp duty and other grants etc. 1 आयगत व्ययों का आयगत प्राप्तियों पर प्रतिशत 302.27 % 2 हमने आयगत प्राप्तियों व व्ययों का विभाजन उचित आधार पर किया है। 3 निकाय को आयगत प्राप्तियों को बढाने हेतु उचित कदम उठाने चाहिये क्योकि निकाय के आयगत प्राप्तियों की तुलना में आयगत व्यय अधिक हैं जिसका कारण वेतन व दैनिक वेतन है अतः आवश्यक कदम उठाने चाहिये।	1. निकाय अपने दैनिक व्ययों को लगातार कम करके अपने व्ययों को कम कर सकता है। 2. निकाय को कोस्ट कटिंग उपाय को लागू करना चाहिये। 3. निकाय को दैनिक व्ययों को कम करने हेतु उचित कदम उठाने चाहिये व दैनिक वेतन भोगियों के विषय में भी विचार करना चाहिये।

d) पूंजीगत व्ययों का कुल व्ययों पर प्रतिशत 1 पूंजीगत व्ययों का कुल व्ययों पर प्रतिशत 131.04 %. 2 हमने पूंजीगत व्ययों का विभाजन उचित आधार पर किया है।	NIL

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. Depreciation/ amortisation की नीति का पालन निकाय द्वारा नहीं किया जा रहा है। 2. सम्पत्तियों को Unique identification number निकाय द्वारा नहीं दिया गया है।	1 निकाय को विशेषज्ञ द्वारा रिटर्न भरना चाहिये। 2. सभी उपलब्ध वाहनों का Insurance and RC निकाय के पास उपलब्ध होना चाहिये। 3. सम्पत्तियों को Unique identification No. द्वारा निकायों को मेनटेन करना चाहिये।

नगर पालिका परिषद नरसिंहपुर

CHANAKYA ASHOK & CO.
AVINASH UPADHYAY
PARTNER
JABALPUR
MN 423679
CHARTERED ACCOUNTANTS