M/S NAGAR PARISHAD NIWAS

DIST MANDLA (M.P.)

AUDIT REPORT

Financial Year 2023-24

SUNIL MISHRA AND ASSOCIATES

CHARTERED ACCOUNTANTS

C/O RAVIENDRA CHATURVEDI SUREKHA
COLONY DAMOH 470661

M.no 8962502850/8770077547

AUDIT REPORT

TO,

The Chief Municipal Officer

NAGAR PARISHAD NIWAS MANDLA (MP)

We have audited the books of account maintained under the NAGAR PARISHAD NIWAS _for the year ended on 31st march 2024. These statement are the responsibility of management of NAGAR PARISHAD NIWAS. Our responsibility is to express an opinion on the Receipts and Payment Income & Expenditure & Balance Sheet Recorded in the Books of accounts.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial record are prepared from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statement. We believe that our audit provides a reasonable basis for our opinion. Opening Balances has been due to Bank account addition.

Subject to scope of our audit we have to report that :-

(a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion and to the best of or information and according to the explanation given to us the books of account give a true and fair view.

(c) As per attached details annexure report part of Audit.

Date : 22/02/2025

For – SUNIL MISHRA AND ASSOCIATTES

CHARTERED ACCOUNTANT

CA.SUNIL MISHRA

22/02/2025

Place: DAMOH

UDIN → 25436392BMKMKY2158

(PROPRIETOR)

लेखापाल
नगर परिषद निवास
जिला मण्डला (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद निवास
जिला मण्डला (म.प्र.)

NAGAR PARISHAD NIWAS

AUDIT FINANCIAL YEAR 2023-2024

1. Audit of Revenue

S.NO	PARTICULAR	REMARKS
1.	The auditors is responsible for audit of revenue from various sources.	We have audited the revenue of NAGAR PARISHAD NIWAS, from various sources like samekit kar, service tax , dukan kiraya, chungi chai purti registration , nagar viks fees, bajar bathki, aaye kar revenue rashi jal kar, nagar vikash fees, moolbhoot subidha , praman patra avedan fees, panjiyan fees, tender fees, amanat fees and etc. & we have found some discrepancies.
2.	He is also responsible to check the revenue receipts from the counter files of receipts book and verify that the money received is duly deposited in respective bank account.	We have checked the revenue receipts from counter files and money received is deposited in the respective bank account. It is noted that year wise break up is not kept of the dues received during the previous year.
3.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ CMO.	There has been not delay in deposit beyond 2 working days.

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4.	The entries in case book shall be verified.	We have verified all entries
5.	The auditors shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets . any lapses in revenue shall be a part of the report.	Parishad has provided yearly target instead of Quarterly/Monthly Total demand for all taxes for the year 2023-2024 and actual recovery against yearly target is attached in seprate sheet
6.	The auditors shall verify interest income from FDR's and verify that interest income is duly timely accounted for cash book.	There has been no fixed deposit made by the Nagar Parishad . Therefore , no interest income from FDR .
7.	The cases where the investments are made on lesser interest rates shall be brought to the Notice of the commissioner / CMO.	There are no investment made by the Nagar Parishad .
8.	IN The Case of FD Related Issue	There are no FD Made By Nagar Parishad

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Audit of Revenue 1.	The /auditors is responsible for audit of the expenditure under all the schemes.	We have audited the expenditure under all the schemes . And we have not found any discrepancies.
2.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in the order . Cash book is Totally Mistake found
3.	He should also check monthly balances of the cash book and guide the accounted to rectify errors if any .	We have checked the Monthly balances of the cashbook and it is found in the order . some missing entries are mentioned in the Bank Reconciliation statements .
4.	He shall verify the expenditure for the Particular schemes is limited to the funds allocated for the schemes any over payment shall be brought to the	

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MISHRA AND

2. AUDIT OF EXPENDITURE

S.NO	PARTICULAR	REMARK
1.	The auditors is responsible for audit of expenditure	We have audited the expenditure under all the schemes And we have not found any discrepancies .
2.	He is also responsible for checking Entries in cash book and Verifying them from relevant Voucher .	We have verified the entries in cash book and it is found in order.
3.	He should also check monthly balance of the cash book and guide the accountant to rectify errors if any	We have checked the monthly balance of the cashbook and it is found in order. Some missing entries are mentioned in Bank Reconciliation statement .
4.	He shall verify that the expenditure for a particular scheme is limited to the fund allocated for that scheme any over payment shall be brought to the notice of the commissioner / CMO	The Expenditure incurred is in Accordance with guildlines issued.
5.	During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanctions recorded by competent	
6.	In Case of GST And Income TAX Department	Details of GST and Income Tax Not Deducted Properly And Timely Basis.

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ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2023-2024

NAME OF ULB:- NAGAR PARISHAD NIWAS DISTRICT MANDLA

NAME OF AUDITOR:- CA SUNIL MISHRA

S.NO	PARAMETERS	DESCRIOTION			Observation in breif	Suggestion
	RAVANUE TAX	RECEIPT				
		2023-2024	2022-2023	% Growth		
1	PROPERTY TAX	478475	350123	36.66	Revanue Collection by MC Was	Council Should Keep on Working
2	CONSOLIDATED TAX				Positive In Compression with the	Toward Collection of Revanue to
3	TOWN DEVLOPMENT CESS				Previous Year 2021-2022	Maintain there growth in the Up
4	EDCUCUTION CESS	25092	10107	148.26		Coming Year
	TOTAL	25092	360230			
		RECIEPT				
		2023-2024	2022-2023	%r IN GROWTH		
	NON REVANUE TAX				Revanue Collection by MC Was	Council Should Keep on Working
1	LAND AND BUILDING RENT	348847	94368	269.66	Positive In Compression with the	Toward Collection of Revanue to
2	WATER CONSUMAR SURCHARGE	720000	615000	17.07	Previous Year 2021-2022	Maintain there growth in the Up
3	OTHER TAX /CESS	85657	32214	165.9		Coming Year
	TOTAL	1154504	741582			

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SUNIL MISHRA AND ASSOCIATES

Balance Sheet of Niwas Municipal Council
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	18,016,271.95	28,051,288.14
	Earmarked Funds	B-2	1,365,911.50	1,365,911.50
	Reserves	B-3	10,936,656.20	11,426,668.95
	Total Reserve & Surplus		**30,318,839.65**	**40,843,868.59**
A2	**Grants, Contributions for specific purposes**	B-4	**9,614,888.00**	**3,653,025.00**
A3	**Loans**			
	Secured loans	B-5	4,907,146.00	5,116,786.00
	Unsecured loans	B-6	-	-
	Total Loans		**4,907,146.00**	**5,116,786.00**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**44,840,873.65**	**49,613,679.59**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		16,728,472.00	6,633,701.00
	Less: Accumulated Depreciation		2,298,176.65	1,073,144.79
	Net Block		**14,430,295.35**	**5,560,556.21**
	Capital work-in-progress		12,164,347.00	8,376,412.00
	Total Fixed Assets		**26,594,642.35**	**13,936,968.21**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	1,081,861.88	204,139.88
	Sundry Debtors (Receivables)	B-15	2,373,750.00	1,780,122.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	126,566.00	65,268.00
	Cash and Bank Balances	B-17	14,551,387.42	34,812,003.50
	Loans, advances and deposits	B-18	8,336.00	-
	Total Of Curent Assets		**18,141,901.30**	**36,861,533.38**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	392,681.00	146,274.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	(497,011.00)	46,248.00
	Provisions	B-10	-	992,300.00
	Total Current Liabilities		**(104,330.00)**	**1,184,822.00**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**18,246,231.30**	**35,676,711.38**
C	**Other Assets**	B-19	-	-
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		**44,840,873.65**	**49,613,679.59**

Notes to the balance sheet

On Behalf of **Niwas Municipal Council**

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As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	Balance as per last account	28,051,288.14	35,883,955.88
	Additions during the year	14,907,523.73	-
31090-02	• Surplus for the year	-	-
	• Transfers	-	
	Total (Rs.)	14,907,523.73	-
	Deductions during the year	9,278,142.56	-
	• Deficit for the year	15,664,397.36	7,832,667.74
	• Transfers	-	-
	Total (Rs.)	24,942,539.92	7,832,667.74
310	Balance at the end of the current year	18,016,271.95	28,051,288.14

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31110	3117000		31110	3117000	
(a) Opening Balance	1,365,911.50	-	1,365,911.50	-	-	-
(b) Additions to the Special Fund	-					
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	1,365,911.50	-	1,365,911.50
Total (b)	-	-	-	1,365,911.50	-	1,365,911.50
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:	-	-	-			
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) -(c+d)	1,365,911.50	-	1,365,911.50	1,365,911.50	-	1,365,911.50

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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	6	7 (5-6)
31210	Capital Contribution	11,426,668.95	-	11,426,668.95	490,012.75	10,936,656.20
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-		-
	Total Reserve funds	11,426,668.95	-	11,426,668.95	490,012.75	10,936,656.20

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	-	3,653,025.00	-	-	-	3,653,025.00
(b) Additions to the Grants *	-					
• Grant received during the year	4,691,480.00	16,469,819.00	-	-		21,161,299.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	4,691,480.00	16,469,819.00	-	-	-	21,161,299.00
Total (a + b)	4,691,480.00	20,122,844.00	-	-	-	24,814,324.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-		-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	1,876,592.00	13,322,844.00	-	-	-	15,199,436.00
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	1,876,592.00	13,322,844.00	-	-	-	15,199,436.00
Net balance at the year end (a+b)-(c)	2,814,888.00	6,800,000.00	-	-	-	9,614,888.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	4,907,146.00	5,116,786.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	4,907,146.00	5,116,786.00

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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
		-	-
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
		392,681.00	146,274.00
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	392,681.00	146,274.00
	Total deposits received		

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
				-	-
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-		

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
		194,082.00	240,000.00
35010	Creditors	-	-
35011	Employee Liabilities	-	(7,832.00)
35012	Interest Accrued and Due	(691,093.00)	(185,920.00)
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	(497,011.00)	46,248.00
	Total Other liabilities (Sundry Creditors)		

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
		-	992,300.00
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	992,300.00
	Total Provisions		

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Account	Particulars	Gross Block				Accumulated Depreciation				Net Block	
Account Code	Particulars	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	-	-	-	-	-	-	-	-	-
41020	**Buildings**	2,30,366.00	18,30,055.00	-	20,60,421.00	8,663.86	54,935.25	-	63,599.11	19,96,821.89	2,21,702.14
41025	**Heritage Building**	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets										
41030	• Roads and Bridges	-	24,36,326.00	-	24,36,326.00	-	3,33,163.14	-	3,33,163.14	21,03,162.86	-
41031	• Sewerage and Drainage	-	-	-	-	-	-	-	-	-	-
41032	• Water ways	24,64,579.00	23,02,874.00	-	47,67,453.00	1,30,130.73	1,61,143.12	-	2,91,273.85	44,76,179.15	23,34,448.27
41033	• Public Lighting	3,47,402.00	-	-	3,47,402.00	1,21,590.50	34,740.20	-	1,56,330.70	1,91,071.30	2,25,811.50
41034	• Bridge	-	-	-	-	-	-	-	-	-	-
	Sanitation and solid waste management	-	6,09,476.00	-	6,09,476.00	-	-	-	-	6,09,476.00	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets										
41040	• Plants & Machinery	6,63,168.00	8,30,614.00	-	14,93,782.00	2,32,108.60	1,46,989.70	-	3,79,098.30	11,14,683.70	4,31,059.40
41050	• Vehicles	25,42,080.00	8,03,006.00	-	33,45,086.00	5,08,416.00	3,34,508.60	-	8,42,924.60	25,02,161.40	20,33,664.00
41060	• Office & other equipment	1,73,516.00	7,51,623.00	-	9,25,139.00	22,283.10	85,213.15	-	1,07,496.25	8,17,642.75	1,51,232.90
41070	• Furniture, fixtures, fittings and electrical appliances	1,29,090.00	36,500.00	-	1,65,590.00	33,252.00	16,559.00	-	49,811.00	1,15,779.00	95,838.00
41080	• Other fixed assets	83,500.00	4,94,297.00	-	5,77,797.00	16,700.00	57,779.70	-	74,479.70	5,03,317.30	66,800.00
	Total	66,33,701.00	1,00,94,771.00	-	1,67,28,472.00	10,73,144.79	12,25,031.86	-	22,98,176.65	1,44,30,295.35	55,60,556.21
41210	Work-in-progress	-	-	-	-					1,21,64,347.00	83,76,412.00
	Total	66,33,701.00	1,00,94,771.00	-	1,67,28,472.00	10,73,144.79	12,25,031.86	-	22,98,176.65	2,65,94,642.35	55,60,556.21

22/03/2025

लेखापाल
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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	10,81,861.88	2,04,139.88
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	**10,81,861.88**	**2,04,139.88**

SUNIL MISHRA AND ASSOCIATES

लेखापाल
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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	2,10,841.00	-	2,10,841.00	51,616.00
	More than 5 years*	-	-	-	-
	Sub - total	**2,10,841.00**	-	**2,10,841.00**	**51,616.00**
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**2,10,841.00**	-	**2,10,841.00**	**51,616.00**
				-	
43120	**Receivable for Water Taxes**			-	-
	Less than 3 years	16,85,049.00		**16,85,049.00**	13,31,169.00
	More than 3 years*			-	
	Sub - total	16,85,049.00	-	16,85,049.00	13,31,169.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	16,85,049.00	-	16,85,049.00	13,31,169.00
				-	
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	4,77,860.00		4,77,860.00	3,97,337.00
	More than 3 years*			-	
	Sub - total	**4,77,860.00**	-	**4,77,860.00**	**3,97,337.00**
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**4,77,860.00**	-	**4,77,860.00**	**3,97,337.00**
				-	
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
-	**Total of Sundry Debtors (Receivables)**	**23,73,750.00**	-	**23,73,750.00**	**17,80,122.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	1,26,566.00	65,268.00
	Total Prepaid expenses	**1,26,566.00**	**65,268.00**

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	1,45,51,387.42	3,48,12,003.50
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		-
	Sub-total	**1,45,51,387.42**	**3,48,12,003.50**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**1,45,51,387.42**	**3,48,12,003.50**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	8,336.00	-	8,336.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	8,336.00	-	8,336.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	8,336.00	-	8,336.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

SUNIL MISHRA AND ASSOCIATES

लेखापाल
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Niwas Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	13,09,201.00	10,07,444.00
	Assigned Revenues & Compensation	IE-2	1,06,89,866.00	35,26,752.00
	Rental Income from Municipal Properties	IE-3	3,48,847.00	94,368.00
	Fees & User Charges	IE-4	1,43,101.00	8,50,440.00
	Sale & Hire Charges	IE-5	36,559.00	61,956.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,61,89,448.75	2,08,90,878.00
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	3,59,850.00	2,18,290.00
	Other Income	IE-9	5,39,711.00	17,12,783.00
	Total - INCOME		**2,96,16,583.75**	**2,83,62,911.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,43,96,907.00	1,41,62,225.00
	Administrative Expenses	IE-11	38,34,672.00	1,20,71,227.00
	Operations & Maintenance	IE-12	2,41,61,363.00	82,72,692.00
	Interest & Finance Expenses	IE-13	1,42,432.25	84,469.00
	Programme Expenses	IE-14	15,20,575.00	11,41,797.00
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	12,25,031.86	4,63,168.74
	Total - EXPENDITURE		**4,52,80,981.11**	**3,61,95,578.74**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(1,56,64,397.36)**	**(78,32,667.74)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(1,56,64,397.36)**	**(78,32,667.74)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(1,56,64,397.36)**	**(78,32,667.74)**

On Behalf of

SUNIL MISHRA AND ASSOCIATES

22/02/2025

Authorised Signatory

Niwas Municipal Council

Chief Municipal Officer **Accounts Officer**

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Niwas Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	4,78,452.00	3,50,123.00
11002	Water tax	7,20,000.00	6,15,000.00
11003	Samekit Tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	25,092.00	10,107.00
11052	Cess	-	-
11003-04	Surcharge Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	85,657.00	32,214.00
	Sub-total	**13,09,201.00**	**10,07,444.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**13,09,201.00**	**10,07,444.00**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	3,38,916.00	-
12020	Compensation in lieu of Octroi	1,03,50,950.00	35,26,752.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**1,06,89,866.00**	**35,26,752.00**

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SUNIL MISHRA AND ASSOCIATES
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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	3,48,847.00	84,450.00
13020	Rent from Office Buildings	-	6,000.00
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	3,918.00
13080	Other rents	-	-
	Sub-Total	**3,48,847.00**	**94,368.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**3,48,847.00**	**94,368.00**

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	3,000.00	8,25,000.00
14012	Fees for Grant of Permit	2,000.00	-
14013	Fees for Certificate or Extract	-	50.00
14014	Development Charges	-	-
14015	Regularization Fees	84,181.00	500.00
14020	Penalties and Fines	-	-
14040	Other Fees	43,420.00	20,110.00
14050	User Charges	10,500.00	3,500.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	1,280.00
14080	Other Charges	-	-
14090	Fees Remission and refund	-	-
	Sub-Total	**1,43,101.00**	**8,50,440.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**1,43,101.00**	**8,50,440.00**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	1,559.00	-
15011	Sale of Forms & Publications	35,000.00	18,400.00
15012	Sale of stores & scrap	-	43,000.00
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	556.00
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**36,559.00**	**61,956.00**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	1,56,99,436.00	2,06,76,249.00
1601011	Grant Revenue-Central Govt.	-	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	4,90,012.75	2,14,629.00
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**1,61,89,448.75**	**2,08,90,878.00**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	3,59,850.00	2,18,290.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**3,59,850.00**	**2,18,290.00**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	5,39,711.00	17,12,783.00
	Total Other Income	**5,39,711.00**	**17,12,783.00**

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SUNIL MISHRA AND ASSOCIATES
0436392

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	1,23,26,295.00	1,26,80,218.00
21020	Benefits and Allowances	5,56,474.00	13,78,859.00
21030	Pension	98,967.00	-
21040	Other Terminal & Retirement Benefits	14,15,171.00	1,03,148.00
	Total establishment expenses	**1,43,96,907.00**	**1,41,62,225.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	2,65,919.00	23,040.00
22012	Communication Expenses	4,375.00	-
22020	Books & Periodicals	7,995.00	-
22021	Printing and Stationery	5,40,327.00	3,18,642.00
22030	Traveling & Conveyance	10,92,603.00	9,15,214.00
22040	Insurance	75,851.00	50,837.00
22050	Audit Fees	-	81,774.00
22051	Legal Expenses	24,000.00	25,000.00
22052	Professional and other Fees	4,14,974.00	23,00,806.00
22060	Advertisement and Publicity	4,24,026.00	5,52,156.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	9,84,602.00	78,03,758.00
	Total administrative expenses	**38,34,672.00**	**1,20,71,227.00**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	11,96,076.00	25,69,683.00
23020	Bulk Purchases	-	4,82,580.00
23030	Consumption of Stores	1,52,29,724.00	31,26,037.00
23040	Hire Charges	9,41,314.00	4,21,324.00
23050	Repairs & maintenance -Infrastructure Assets	26,65,056.00	10,70,651.00
23051	Repairs & maintenance - Civic Amenities	2,62,815.00	-
23052	Repairs & maintenance - Buildings	18,69,941.00	48,073.00
23053	Repairs & maintenance - Vehicles	6,59,315.00	76,385.00
23054	Repairs & maintenance - Furnitures	5,700.00	42,404.00
23055	Repairs & maintenance - Office Equipments	1,28,638.00	1,01,152.00
23056	Repairs & maintenance - Electrical Appliances	76,650.00	-
23057	Repairs & maintenance - Heritabe Building	1,64,033.00	1,84,964.00
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	9,62,101.00	1,49,439.00
	Total operations & maintenance	**2,41,61,363.00**	**82,72,692.00**

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SUNIL MISHRA AND ASSOCIATES
0436392

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	1,37,255.00	84,274.00
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	5,177.25	195.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**1,42,432.25**	**84,469.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	72,052.00	1,35,345.00
25020	Own Programs	13,50,753.00	5,66,912.00
25040	Other's programme	97,770.00	42,540.00
25030	Share in Programs of others	-	3,97,000.00
	Total Programme Expenses	**15,20,575.00**	**11,41,797.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

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SUNIL MISHRA AND ASSOCIATES
0436392

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	12,25,032	4,63,169
	Total Depreciation	**12,25,032**	**4,63,169**

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

SUNIL MISHRA AND ASSOCIATES
0436382

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जिला मण्डला (म.प्र.)

Niwas Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		3,48,12,003.50	5,06,84,375.50				
	Operating Receipts				**Operating Payments**			
110	Tax Revenue	RP - 1	-	-	Establishment Expenses	RP - 10	9,546.00	82,393.00
120	Assigned Revenues & Compensations	RP - 2	1,06,89,866.00	35,26,752.00	Administrative Expenses	RP - 11	7,36,726.00	85,77,111.00
130	Rental Income from Municipal Properties	RP - 3	3,48,847.00	94,368.00	Operations and Maintenance	RP - 12	69,311.00	14,35,579.00
140	Fees & User Charges	RP - 4	1,43,101.00	8,50,440.00	Interest & Finance Charges	RP - 13	5,177.25	195.00
150	Sale & Hire Charges	RP - 5	36,559.00	61,956.00	Programme Expenses	RP - 14	3,19,867.00	3,91,538.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	5,00,000.00	-	Revenue Grants, Contributions & Subsidies	RP - 15	-	-
170	Income from Investments	RP - 7	-	-	Purchase of Stores	RP - 16	-	4,26,226.00
171	Interest Earned	RP - 8	3,59,850.00	2,18,290.00	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	5,39,711.00	17,12,783.00	Prior Period		-	-
	Non-Operating Receipts-				**Non-Operating Payments**			
					Refund of Deposits		1,20,000.00	2,70,484.00
340	Deposits Received	RP - 19	1,20,000.00	-	Payment to Sundry Creditors	RP - 24	5,96,72,827.00	7,12,02,725.00
320	Grants and contribution for specific purposes	RP - 20	2,11,61,299.00	2,19,24,081.00	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		6,49,127.00	3,80,00,000.00	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets				Provision for expenses		-	
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	2,500.00	-
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
35041	Revenue Collected in Advance				Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)				Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	2,09,640.00	2,63,760.00
431	Debtors(receivable)	RP - 23	11,36,592.00	4,54,237.00	Prepaid Expenses		-	65,268.00
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-		Other Loans & Advances	RP - 29	8,336.00	-
310	Municipal Fund		1,44,86,504.73	-	Municipal Fund		92,78,142.56	-
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		1,45,51,387.42	3,48,12,003.50
	TOTAL		8,49,83,460.23	11,75,27,282.50	TOTAL		8,49,83,460.23	11,75,27,282.50

On Behalf of
MISHRA AND ASSOCIATES
Authorised Signatory

Niwas Municipal Council

Chief Municipal Officer

Accounts Officer

लेखापाल
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जिला मण्डला (म.प्र.)

Niwas Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	-	-
11002	Water Tax	-	-
11003	surcharge tax	-	-
11004	Conservency Charge	-	-
11008	Tax on Animal	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	-	-
	Total Tax Revenue	-	-

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	3,38,916.00	-
12020	Compensation in lieu of Taxes / duties	1,03,50,950.00	35,26,752.00
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**1,06,89,866.00**	**35,26,752.00**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	3,48,847.00	84,450.00
13020	Rent from Office Buildings	-	6,000.00
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	3,918.00
13080	Other rents	-	-
	Sub-Total	**3,48,847.00**	**94,368.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**3,48,847.00**	**94,368.00**

Chairman
अध्यक्ष
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Schedule RP- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	3,000.00	8,25,000.00
14012	Fees for Grant of Permit	2,000.00	-
14013	Fees for Certificate or Extract	-	50.00
14014	Development Charges	-	-
14015	Regularization Fees	84,181.00	500.00
14020	Penalties and Fines	-	-
14040	Other Fees	43,420.00	21,390.00
14050	User Charges	10,500.00	3,500.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14090	Fees Remission and Refund	-	-
	Sub-Total	**1,43,101.00**	**8,50,440.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	**-**	**-**
	Total Income from Fees & User Charges	**1,43,101.00**	**8,50,440.00**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	1,559.00	-
15011	Sale of Forms & Publications	35,000.00	18,400.00
15012	Sale of stores & scrap	-	43,000.00
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	556.00
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**36,559.00**	**61,956.00**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	5,00,000.00	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**5,00,000.00**	**-**

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SUNIL MISHRA AND ASSOCIATES

22/02/2025

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	3,59,850.00	2,18,290.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**3,59,850.00**	**2,18,290.00**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	5,39,711.00	17,12,783.00
	Total Other Income	**5,39,711.00**	**17,12,783.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	9,546.00	11,777.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	70,616.00
	Total Establishment Expenses	**9,546.00**	**82,393.00**

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SUNIL MISHRA AND ASSOCIATES

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	1,620.00	23,040.00
22012	Communication Expenses	4,375.00	-
22020	Books & Periodicals	7,995.00	-
22021	Printing and Stationery	23,330.00	68,240.00
22030	Traveling & Conveyance	-	26,980.00
22040	Insurance	-	21,753.00
22050	Audit Fees	-	40,474.00
22051	Legal Expenses	-	25,000.00
22052	Professional and other Fees	10,000.00	43,160.00
22060	Advertisement and Publicity	70,536.00	5,52,156.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	6,18,870.00	77,76,308.00
	Total Administrative Expenses	**7,36,726.00**	**85,77,111.00**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**7,36,726.00**	**85,77,111.00**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	2,62,515.00
23020	Bulk Purchases	-	4,82,580.00
23030	Consumption of Stores	39,700.00	16,690.00
23040	Hire Charges	10,060.00	3,47,494.00
23050	Repairs & maintenance -Infrastructure Assets	3,551.00	2,39,310.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	6,200.00	61,510.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	9,800.00	12,980.00
23056	Repairs & maintenance - Electrical Appliances	-	-
23057	Repairs & maintenance - plant & Machinery	-	-
23059	Repairs & maintenance - Other	-	-
23080	Other operating & maintenance expenses	-	12,500.00
	Total Operations & Maintenance Expenses	**69,311.00**	**14,35,579.00**

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	5,177.25	195.00
24080	Other Finance Expenses	-	-
	Sub-Total	**5,177.25**	**195.00**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**5,177.25**	**195.00**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	1,28,695.00
25020	Own Programs	2,22,097.00	1,25,303.00
25040	Other programme	97,770.00	42,540.00
25030	Share in Programs of others	-	95,000.00
	Total Programme Expenses	**3,19,867.00**	**3,91,538.00**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	4,26,226.00
	Total Stores Purchased	-	**4,26,226.00**

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
716001	Penality And Fine	-	-
	Total Miscellaneous Expenses	**-**	**-**

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	2,09,640.00	2,63,760.00
	Total Loan Repaid	**2,09,640.00**	**2,63,760.00**

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	1,20,000.00	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	**1,20,000.00**	**-**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**1,20,000.00**	**-**

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	46,91,480.00	-
320200	Grant from State Government	1,64,69,819.00	2,19,24,081.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**2,11,61,299.00**	**2,19,24,081.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**2,11,61,299.00**	**2,19,24,081.00**

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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
115000	Sinking Fund	-	-
115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
117000	Trust or Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	4,30,958.00	1,81,214.00
4313000	Fees & User Charges	3,66,120.00	1,45,150.00
4314000	Other Sources	-	-
4312005	Other Taxes	3,39,514.00	1,27,873.00
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**11,36,592.00**	**4,54,237.00**

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	4,34,87,346.00	5,67,62,220.00
3501100	Employee Liabilities	1,50,89,879.00	1,39,58,200.00
3501200	Interest Accrued and Due	1,29,423.00	1,01,773.00
3502000	Recoveries Payable	9,66,179.00	3,80,532.00
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**5,96,72,827.00**	**7,12,02,725.00**

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Schedule RP - 25: Reserve Funds Paid

[illegible]nt [illegible]de	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
[illegible]5000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	-
4103300	Public Lighting	-	-
4104000	Plant & Machinery	-	-
4105000	Vehicle	-	-
4106000	Office & Other Equipments	2,500.00	-
4107000	Furniture & Fixtures	-	-
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**2,500.00**	-

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

SHRA AND ASSOCIATES

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Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
01000	Loan & Advances to Workers	-	-
04000	Advances to Suppliers & Cntractors	-	-
4606000	Deposit with External Agencies	8,336.00	
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	**8,336.00**	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	**8,336.00**	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions		-
	Total Loan Repaid	-	-

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Niwas Municipal Council
Statement of Cash Flow
As on 31 March 2024

Particulars	Current Year 2023-24 (Rs.)		Previous Year 2022-23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	1,22,58,084.00		62,46,299.00	
Recovery from Debtors	17,85,719.00		3,84,54,237.00	
Advances Received	-		-	
Deposits Received	1,20,000.00	1,41,63,803.00	-	4,47,00,536.00
Revenue Expenses	12,64,873.00		1,10,79,888.00	
Advances Paid	8,336.00		-	
Payment to Creditors	4,34,87,346.00		5,67,62,220.00	
Advance collections of revenue	-			
Payment for Employees Liability	1,50,89,879.00		1,39,58,200.00	
Payment Against Statutory Recoveries	9,66,179.00		3,80,532.00	
Deposits Repaid	1,20,000.00		2,70,484.00	
Previous Year Expenses Booked in Current Year	-	6,09,36,613.00	-	8,24,51,324.00
Net Cash Generated from/used in Operating Activities [A]		(4,67,72,810.00)		(3,77,50,788.00)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	3,59,850.00	3,59,850.00	2,18,290.00	2,18,290.00
Purchase of Fixed Assets	2,500.00		-	
Increase/(Decrease) in Special Funds/Grants	(3,56,47,803.73)		(2,19,24,081.00)	
Increase/(Decrease) in Earmarked Funds	92,78,142.56		-	
Purchase of Invesments	-	(2,63,67,161.17)	-	(2,19,24,081.00)
Net Cash Generated from/used in Investing Activities [B]		2,67,27,011.17		2,21,42,371.00
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	2,09,640.00		2,63,760.00	
Interest & Finance Expenses	5,177.25	2,14,817.25	195.00	2,63,955.00
Net Cash Generated from/used in Financing Activities [C]		(2,14,817.25)		(2,63,955.00)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(2,02,60,616.08)		(1,58,72,372.00)
Cash & Cash Equivalent at the beginning of Period		3,48,12,003.50		5,06,84,375.50
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		1,45,51,387.42		3,48,12,003.50
Cash Balances	-		-	
Bank Balances	1,45,51,387.42		3,48,12,003.50	
Total of the Breakup of Cash & Cash Equivalent		1,45,51,387.42		3,48,12,003.50
Difference		-		-

On Behalf of
MISHRA AND ASSOCIATES
22/02/2025
Authorised Signatory

Niwas Municipal Council

Chief Municipal Officer **Accounts Officer**

लेखापाल
नगर परिषद निवास
जिला मण्डला (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद निवास
जिला मण्डला (म.प्र.)