

AUDIT REPORT
OF
MUNICIPAL COUNCIL
PASAN
DISTRICT -ANUPPUR

Year 2023-24



Auditor

Rahul Rawat & co.

Chartered Accountants

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AUDIT OBSERVATION
(अंकेक्षणअवलोकन)

BALANCE SHEET

INCOME & EXPENDITURE ACCOUNT
(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT
(प्राप्ति भुगतान खाता)



AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL PASAN, DISTRICT ANUPPUR (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below :

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

UDIN-
Date-

For Rahul Rawat & Co.
Chartered Accountant



Rahul Rawat
(Partner)

FRN No. - 025933C

MUNICIPAL COUNCIL PASAN

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.


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Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.




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Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows

-

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.




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Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

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Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.


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- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of FDRs

- There was no FDR found during the year.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.


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- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule,



2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.

- No Bank guarantee has been received by the council.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation during the audit, council has repaid total Rs. 1,96,302 towards HUDCO loan installments during the year. Out of which loan principal amount was Rs. 168819.72 & the interest amount towards loan installments was Rs. 27482.28.
- The entire amount paid against loan installments has been shown under **Interest & Finance charges** in Receipt &


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Payment Account. It was not segregated between principal amount and interest amount in the said account.

- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

Date :
UDIN No:

FOR RAHUL RAWAT & CO.
Chartered Accountants



CA Rahul Rawat
(Partner)

FRN NO.- 025933C

Membership No.- 439685


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Balance Sheet of Municipal Council Pasan
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	223,276,913.71	72,013,944.13
	Earmarked Funds	B-2	-	-
	Reserves	B-3	171,656,186.26	129,337,449.74
	Total Reserves and Surplus		394,933,099.97	201,351,393.87
A2	Grants, Contributions for Specific Purpose	B-4	55,300,176.56	62,207,887.52
	Loans			
A3	Secured loans	B-5	1,051,307.65	249,379.37
	Unsecured loans	B-6	-	-
	Total Loans		1,051,307.65	249,379.37
	TOTAL SOURCES OF FUNDS		451,284,584.18	263,808,660.76
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		300,846,598.52	297,992,758.17
	Less: Accumulated Depreciation		180,535,588.77	168,655,309.33
	Net Block		120,311,009.75	129,337,448.84
	Capital work-in-progress		112,860,623.41	61,515,448.00
	Total Fixed Assets		233,171,633.16	190,852,896.84
B2	Investments			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	-	7,612,845.00
	Total Investment		-	7,612,845.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	278,952.00	-
	Sundry Debtors (Receivables)	B-15	20,849,745.00	17,770,912.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables	B-16	-	-
	Prepaid expenses	B-17	199,661,255.02	51,442,704.92
	Cash and Bank Balances	B-18	7,500.00	-
	Loans, advances and deposits		220,797,452.02	69,213,616.92
	Total Current Assets			



B4	Current Liabilities and Provisions				
	Deposits received	B-7	297,151.00	119,256.00	
	Deposit works	B-8	-	-	
	Other liabilities (Sundry Creditors)	B-9	1,808,386.00	3,042,882.00	
	Provisions	B-10	578,964.00	708,560.00	
	Total Current Liabilities		2,684,501.00	3,870,698.00	
B5	Net Current Assets (B3-B4)		218,112,951.02	65,342,918.92	
C	Other Assets	B-19	0.00	0.00	
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00	
	TOTAL APPLICATION OF FUNDS		451,284,584.18	263,808,660.76	

Notes to the Balance Sheet - Attached

FOR RAHUL RAWAT & Co.
Chartered Accountants

Rahul Rawat

CA RAHUL RAWAT
(Partner)

M.no - 439685

FRN No.025933C

Date :
UDIN No

[Signature]
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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					72,013,944	72,013,944
	Additions during the year						-
31090-02	• Surplus for the year					182,265,724	182,265,724.05
	• Transfers					0.00	0.00
	• Opening Difference						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	182,265,724	182,265,724.05
	Deductions during the year						
	• Deficit for the year					-	-
	• Transfers					31,002,754	31,002,754
	Total (Rs.)	0.00	0.00	0.00	0.00	31,002,754	31,002,754
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	223,276,914	223,276,914

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance					-	-
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
• Appreciation in Value of Special Fund Investments						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – ©	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	129,337,450	54,199,016	183,536,466	11,880,279	171,656,186
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	129,337,450	54,199,016	183,536,466	11,880,279.44	171,656,186



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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	3,363,024	58,844,864	0.00	0.00	0.00	62,207,888
(b) Additions to the Grants *						
• Grant received during the year	10,638,148	36,653,157				47,291,305
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	10,638,148	36,653,157	0.00	0.00	0.00	47,291,305
Total (a + b)	14,001,172	95,498,021	0.00	0.00	0.00	109,499,193
(c) Payments out of funds						
• Capital expenditure on Fixed						-
• Capital Expenditure on Other	54,199,016					54,199,016
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	54,199,016	-	0.00	0.00	0.00	54,199,016
Net balance at the year end (a+b)- (c)	(40,197,844)	95,498,021	-	-	-	55,300,177

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations	1,051,308	249,379
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	1051307.65	249379.37

Schedule B-6: Unsecured Loans

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

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	297,151	119,256
34020	From Revenues		
34030	From staff		
34080	From Others	297,151	119,256
	Total deposits received		




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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities		
35012	Interest Accrued and Due	966,684.00	2,797,502
35020	Recoveries Payable		
35030	Government Dues Payable	805,433	234,271
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	36269.00	11,109
		1,808,386.00	3,042,882

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	578,964	708,560
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	578,964	708,560


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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	407,061			407,061						
41,020	Buildings	44,517,179			44,517,179	11,800,271	1,090,564		12,890,835	407,061	407,061
	Infrastructure Assets										
41,030	• Roads and Bridges	117,833,316			117,833,316	81,889,636	5,134,811		87,024,447	31,626,345	32,716,908
41,031	• Sewerage and drainage	45,839,844			45,839,844	26,116,053	1,314,919		27,430,973	30,808,869	35,943,680
41,032	• Water ways	29,332,600			29,332,600	15,834,758	1,349,784		17,184,542	18,408,871	19,723,791
41,033	• Public Lighting	20,795,317			20,795,317	8,962,533	1,183,278		10,145,812	12,148,058	13,497,842
41,034	Sanitation & SWM				-				-	10,649,505	11,832,784
41,040	• Plants & Machinery	10,300,949	1,121,267		11,422,216	4,928,455	649,376		5,577,831	-	-
41,050	• Vehicles	23,026,010	1,162,176		24,188,186	15,162,463	902,572		16,065,035	5,844,385	5,372,494
41,060	• Office & other equipment	2,731,486	303,392		3,034,878	1,623,199	141,168		1,764,367	8,123,151	7,863,547
41,070	• Furniture, fixtures, fittings and electrical appliances	949,351	267,005		1,216,356	323,848	89,251		413,099	1,270,511	1,108,287
4,180	• Other fixed assets	2,259,645.00			2,259,645	2,014,093	24,555		2,038,648	803,257	625,503
	Total	297,992,758	2,853,840	0.00	300,846,599	168,655,309	11,880,279	-	180,535,589	220,997	245,552
41,210	Work-in-progress	61,515,448	51,345,175		112,860,623			0.00	112,860,623.41	120,311,010	129,337,449
	Total	359,508,206	54,199,016	-	413,707,222	168,655,309	11,880,279	0.00	180,535,589	233,171,633	190,852,897



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नगर पालिका कार्यालय
जिला-अजमेर (म.प.)

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-		7,612,845
	Total of Investments Other Fund		-	-	7,612,845

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	278,952	
43020	Loose Tools		
43080	Others		
	Total Stock in hand	278,952	-




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 जिला-अनूपपुर (म.प्र.)

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	<u>Receivables for Property Taxes</u>				
	Less than 5 years				
	More than 5 years*	5,871,860		5,871,860	3,834,372
	Sub - total	5,871,860	0.00	-	
	Less: State Government Cesses/Levies in Taxes - Control Accounts			5,871,860	3,834,372
	Net Receivables of Property Taxes	5,871,860	0.00	5,871,860	3,834,372
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	11,287,019		11,287,019	10,317,643
	More than 3 years*				
	Sub - total	11,287,019	0.00	11,287,019	10,317,643
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	11,287,019	0.00	11,287,019	10,317,643
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	405,658		405,658	256,620
	More than 3 years*				
	Sub - total	405,658	0.00	405,658	256,620
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years	3,285,208		3,285,208	3,362,277
	More than 3 years*				
	Sub - total	3,285,208	0.00	3,285,208	3,362,277
43150	<u>Receivables from Government</u>				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	20,849,745	0.00	20,849,745	17,770,912




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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	199,661,255	51,442,705
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	199,661,255	51,442,705
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	199,661,255	51,442,705




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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees				
46020	Employee Provident Fund Loans		7500.00	-	7,500
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies				0.00
46080	Other Current Assets				0.00
	Sub -Total	-	7500.00	-	7,500
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	7500.00	-	7,500

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	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		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00




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Municipal Council Pasan (M.P.)
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

A	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
	INCOME			
	Tax Revenue			
	Assigned Revenues & Compensation	IE-1	6,926,893	5,166,721
	Rental Income from Municipal Properties	IE-2	271,087,749	33,834,309
	Fees & User Charges	IE-3	163,560	208,394
	Sale & Hire Charges	IE-4	1,346,299	646,820
	Revenue Grants, Contributions & Subsidies	IE-5	717,491	453,680
	Income from Investments	IE-6	11,880,279	47,491,594
	Interest Earned	IE-7	-	314,286
	Other Income	IE-8	1,554,506	828,230
	Total - INCOME	IE-9	-	416,360
			293,676,777	89,360,394
	EXPENDITURE			
	Establishment Expenses	IE-10	49,881,084	39,578,633
	Administrative Expenses	IE-11	4,889,420	6,676,283
	Operations & Maintenance	IE-12	41,894,270	21,504,061
	Interest & Finance Expenses	IE-13	27,600	5,235
	Programme Expenses	IE-14	2,838,400	2,870,317
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		11,880,279	19,093,641
	Total - EXPENDITURE		111,411,053	89,728,170
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		182,265,724	(367,776)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		182,265,724	(367,776)
F	Less: Transfer to Reserve Funds			
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		182,265,724	(367,776)

Date :
UDIN No

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नगर पालिका परिषद पमान
जिला-अनूपपुर (म.प्र.)

FOR RAHUL RAWAT & Co.
Chartered Accountants

CA RAHUL RAWAT
(Partner)
M.no - 439685
FRN No.025933C

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax		
11002	Water tax	5,145,785	3,543,388
11003	Sewerage Tax		
11004	Conservancy Tax	10,637	
11005	Lighting Tax		
11006	Education 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	1,770,471	1,623,333
	Sub-total	6,926,893	5,166,721
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	6,926,893	5,166,721

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

Account Code	Particulars	Current Year (Rs.)	Current Year (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 (Rs.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	37,943	
12020	Compensation in lieu of Taxes / duties	271,049,806	33,834,309
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	271,087,749	33,834,309




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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	163,560	208,394
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	163,560	208,394

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
			330
14010	Empanelment & Registration Charges	481,095	1,520
14011	Licensing Fees		
14012	Fees for Grant of Permit	1,070	11,350
14013	Fees for Certificate or Extract		
14014	Development Charges		
14015	Regularization Fees	80	760
14020	Penalties and Fines	169,757	606,410
14040	Other Fees	281,117	26,450
14050	User Charges	412,190	
14060	Entry Fees	990	
14070	Service / Administrative Charges		
14080	Other Charges	1,346,299	646,820
	Sub-Total		
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	1,346,299	646,820
	Total income from Fees & User Charges	1,346,299	646,820




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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	717,491	453,680
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	717,491	453,680

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
			47,491,594
16010	Revenue Grant	11,880,279	
16020	Re-imbursement of expenses		
16030	Contribution towards schemes	11,880,279	47,491,594
	Total Revenue Grants, Contributions & Subsidies		

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
			314,286
17010	Interest on Investments		
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others	-	314,286
	Total Income from Investments		

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
		1,554,506	828,230
17110	Interest from Bank Accounts		
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others	-	
17180	Other Interest	1,554,506	828,230
	Total - Interest Earned		




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Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
18010	Deposits Forfeited		
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		416,360
	Total Other Income	-	416,360

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	31,819,770	38,365,935
21020	Benefits and Allowances	3,279,472	1,212,698
21030	Pension	2,104,157	
21040	Other Terminal & Retirement Benefits	12,677,685	
	Total establishment expenses	49,881,084	39,578,633

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	216,788	42,775
22012	Communication Expenses	96,842	62,642
22020	Books & Periodicals	22,138	59,930
22021	Printing and Stationery	1,891,276	637,003
22030	Traveling & Conveyance		4,689,204
22040	Insurance	326,959	53,364
22050	Audit Fees		70,200
22051	Legal Expenses	503,500	18,000
22052	Professional and other Fees	199,700	50,000
22060	Advertisement and Publicity	1,262,998	402,608
22061	Membership & subscriptions		
22080	Other Administrative Expenses	369,220	590,557
	Total administrative expenses	4,889,420	6,676,283




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Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	4,767,441	1,085,326
23020	Bulk Purchases	18,823,074	
23030	Consumption of Stores		
23040	Hire Charges	2,912,640	334,838
23050	Repairs & maintenance -Infrastructure Assets	10,317,814	9,876,044
23051	Repairs & maintenance - Civic Amenities	890,737	3,933,033
23052	Repairs & maintenance - Buildings	118,859	3,444,348
23053	Repairs & maintenance - Vehicles	3,017,904	1,083,141
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	170,352	129,763
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	87,609	
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	787,840	1,617,568
	Total operations & maintenance	41,894,270	21,504,061

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (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	27,482	
24060	Other Interest		
24070	Bank Charges	118	5,235
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	27,600	5,235

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses	1,148,687	125,676
25020	Own Programs	1,689,713	1,477,641
25030	Share in Programs of others		1,267,000
	Total Programme Expenses	2,838,400	2,870,317




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Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]		
26030	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-15: Provisions and Write off

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

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

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




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नगर पालिका परिषद पम्पान
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Municipal Council Pasan (M.P.)
Receipts and Payments Account

For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount	Previous Year	Account Code	Head of Account	Current Period Amount	Previous Year
	Opening Balances	51,442,704	34,874,549				
	Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)						
	Operating Receipts						
110	Tax Revenue	3,231,552			Operating Payments		
120	Assigned Revenues & Compensations	271,087,749	33,834,309	210	Establishment Expenses	49,881,084	15,229,628
130	Rental income from Municipal Properties	163,560	208,394	220	Administrative Expenses	4,889,420	6,065,521
140	Fees & User Charges			230	Operations and Maintenance	36,273,991	21,352,899
150	Sale & Hire Charges	1,158,059	646,820	240	Interest & Finance Charges	196,420	5,235
160	Revenue Grants, Contributions & Subsidies	717,491	453,680	250	Programme Expenses	2,838,400	2,870,317
170	Income from Investments			260	Revenue Grants, Contributions & Subsidies		
171	Interest Earned	1,554,506	828,230	270	Provisions & Write Off		
180	Other Income		416,360				
	Non-Operating Receipts-				Non-Operating Payments		
310	Municipal Fund			310	Municipal Fund		
320	Grants and contribution for specific purposes	47,291,305	72,000,879	320	Refund of Grants		
330	Loans Received			340	Refund of Deposits	16,497	215,594
340	Deposits Received	194,392	193,500	330	Secured Loans		209,001
				35020	Recoveries Payable	6,579,923	5,059,137



350	Other Liabilities	25,160	157,070	35011	Employee Liabilities		19,796,127
420	Investment- FDR Mature			35010	Creditors		26,073,933
431	Sundry depbtiores	804,748	5,173,965	360	Provisions	708,560	466,160
460	Loans, Advances & Deposit			410	Acquisition / Purchase of Fixed Assets	2,853,841	
470	Other Assets			412	Capital WIP	51,345,175	
				460	Loan & Advance	7,500	
				35080	Misc. Expenses		1,500
				421	Investments - General Fund		
					Totalling Mistake	22,419,161	
					Closing Balances		
					Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	199,661,254	51,442,704
	TOTAL	377,671,226	148,787,756		TOTAL	377,671,226	148,787,756

Date :
UDIN No

FOR RAHUL RAWAT & Co.
Chartered Accountants

Rahul Rawat

CA RAHUL RAWAT
(Partner)

M.no - 439685

FRN No.025933C

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पम्पान
जिला-अनूपपुर (म.प्र.)