GUPTA SAO & ASSOCIATES
Chartered Accountants
OFFICE ADDRESS: 121, FIRST FLOOR, RABS HEIGHTS
CIVIL LINES, JABALPUR (M.P) 482001
BRANCH ADDRESS: H.NO. 131, AZAD CHOWK, DEEWANCHIPURA,
CHHINDWARA (M.P.) 480001

INDIA

To,

Directorate,
Urban Administration & Development,
Shivaji Nagar, Bhopal (M.P.)

We have audited the cash book and relevant records for the year 2023-24 **of Nagar Parishad – Katangi, District - Balaghat.**

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

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

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

in case of Receipt & Payment & Balance for the year ending 31st March 2024, it gives true and fair view of the cash balance.

FOR GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला–बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

CA. HIMANSHU GUPTA
PARTNER
Membership No.# 433900
UDIN: 25433900BMIZIG1782
DATE: 16.12.2024

Contact No. 8888513206, 9131632771

GUPTA SAO & ASSOCIATES
Chartered Accountants
OFFICE ADDRESS: 121, FIRST FLOOR, RABS HEIGHTS
CIVIL LINES, JABALPUR (M.P) 482001
BRANCH ADDRESS: H.NO. 131, AZAD CHOWK, DEEWANCHIPURA,
CHHINDWARA (M.P.) 480001

CA
INDIA

** **AUDIT REPORT** **

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

** **NAGAR PARISHAD** **

Katangi ,Dist- Balaghat (M.P)

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

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

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

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

(1) Audit of Revenue: -

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

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

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

Auditor Comment: - We have examined the revenue receipts from counter files of receipts books of Property Tax, Water Tax, Rent & other sources of income. The entries of receipts are properly done in cashier cash book in the cases examined by us. - **NIL.**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Contact No. 8888513206, 9131632771

GUPTA SAO & ASSOCIATES
Chartered Accountants
OFFICE ADDRESS: 121, FIRST FLOOR, RABS HEIGHTS
CIVIL LINES, JABALPUR (M.P) 482001
BRANCH ADDRESS: H.NO. 131, AZAD CHOWK, DEEWANCHIPURA,
CHHINDWARA (M.P.) 480001

INDIA

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

Auditor Comment:-Collection of Revenue is deposited within two days of Receipt - **NIL**.

(d) Entries in Cash Book shall be verified:

Auditor Comments : - Entries of Revenue receipts shall be verified with Cashier Cash Book & Main Cash Book, all entries are recorded properly.

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

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

Taxes	Total Demand	Recovery Amount	Balance	Rate of Recovery
Sampatti Kar (Yearly)	24,28,950.00	19,43,246.00	4,85,704.00	80.00%
Water Tax (Yearly)	7,31,400.00	4,48,874.00	2,82,526.00	61.37%
Bazar Baithki (Yearly)	4,15,000.00	4,15,000.00	0.00	100%
Maveshi Baithki (Yearly)	1,85,000.00	1,85,000.00	0.00	100 %
Cycle Stand Bazar (Yearly)	14,000.00	9,200.00	4,800.00	65.71%
Aasthai Dakhal (Yearly)	6,14,300.00	6,14,300.00	0.00	100%
Shop Rent (Yearly)	5,89,088.00	2,62,350.00	3,26,738.00	44.53%

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

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला–बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

Contact No. 8888513206, 9131632771

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

Auditor Comment: - Interest income is properly entered in cash book.

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

Auditor Comment: - No Such Discrepancies in cash book.

* **OTHER REVENUE QURIES :-**

2. Audit of Expenditure :--

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

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

(b) We have also checked the entries in cash book and verifying them from relevant vouchers:

Auditor Comment:-We have checked the entries of expenditure in cash book with relevant vouchers, entry was properly recorded in cash book.

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला–बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

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

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

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

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

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

Auditor Comment: - Payment was made by Nagar Palika after proper sanction by CMO. All Vouchers are properly signed & passed by CMO.

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

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

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

Auditor Comment:-As Verified by us all payment vouchers are properly signed & passed by the CMO.

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

Auditor Comments: - Some Utilization Certificate issued during the year 2023-24 as informed by the authority.

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

GUPTA SAO & ASSOCIATES
Chartered Accountants
OFFICE ADDRESS: 121, FIRST FLOOR, RABS HEIGHTS
CIVIL LINES, JABALPUR (M.P) 482001
BRANCH ADDRESS: H.NO. 131, AZAD CHOWK, DEEWANCHIPURA,
CHHINDWARA (M.P.) 480001

CA INDIA

3. Audit of Book Keeping:

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

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

1. Store Register is maintained.
2. Stock register is maintained by the Parishad.
3. Register of Fixed Assets is maintained by the Parishad.
4. Double entry accounting is done in Nagar Parishad.
5. Insurance of Vehicles of Nagar Palika was done by Nagar Palika.
6. During the distribution of Stores items, No detail regarding to whom it was given is not maintained at Nagar Palika.
7. TDS & GST Return of Nagar Palika was not on time.

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

Auditor Comment :- As explained to us by the authority that no advances are given by nagar parishad, therefore no register is being maintained.

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

Auditor Comment:-Bank reconciliation statement for the period of 2023-24 (As of 31st March 2024) is made by Nagar Parishad .

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

GUPTA SAO & ASSOCIATES
Chartered Accountants
OFFICE ADDRESS: 121, FIRST FLOOR, RABS HEIGHTS
CIVIL LINES, JABALPUR (M.P) 482001
BRANCH ADDRESS: H.NO. 131, AZAD CHOWK, DEEWANCHIPURA,
CHHINDWARA (M.P.) 480001

CA INDIA

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

Auditor Comment:-Grant register is being maintained by the Authority.

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

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

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

Auditor Comment:-We have prepared the receipts & payments of separate Bank wise accounts & BRS is also tallied (All Entries are found, Difference is Opening), Bank Reconciliation Statement is enclosed herewith.

4. Audit of FDR :

(a) The auditor shall verify the all-fixed deposits and Term deposits, Deposit Receipts.

Auditor Comment:-No FDR Made during the year 2023-24 by Nagar-Parishad only previous FDR from ICICI Bank matured on 11 January 2024..

(b) It shall be ensured that proper records of FDR's are maintained and renewal is timely done:
Auditor Comment:- There was FDR in Opening records ware maintained by the Nagar-Parishad.

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

Auditor Comments: - NIL, since no FDR found the point is not applicable.

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

Auditor Comment: - Interest entries verified on FDR is verified from books of account.

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

5. Audit of Tenders/Bids:-

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

Auditor Comment: -We have checked the tender procedures and there documents, as proper advertisement is given in newspaper for tendering process, while in some tender- tender application form in not properly filled up by applicants.

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

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

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

Auditor Comments:- We have check the tender process during the year all BG & FDR are verified by us.

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

Auditor Comments:-Both the Bank Guarantee & FDR is Updated.

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

Auditor Comments:-BG & FDR which is expired are renewed by the contractor.

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

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

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

GUPTA SAO & ASSOCIATES
Chartered Accountants
OFFICE ADDRESS: 121, FIRST FLOOR, RABS HEIGHTS
CIVIL LINES, JABALPUR (M.P) 482001
BRANCH ADDRESS: H.NO. 131, AZAD CHOWK, DEEWANCHIPURA,
CHHINDWARA (M.P.) 480001

CA INDIA

6. Audit of Grants and Loans:-

(a) Auditor has to check the grant received by the Central Government and its Utilization:

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

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

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

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

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

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

- Bank Reconciliation made monthly Basis.
- Any Change in Date of Revenue Receipt book shall be immediately reported to CMO.
- Tender Documents should be properly checked.
- Ledger should be made Head wise so that, there is proper allocation of Grants Utilization.
- TDS Return is also filed within due date.
- GST Return Should is filed timely.
- Store Register, Stock Register & Fixed Assets Register is to maintained properly by the Nagar Palika. Proper Detail of Store/Stock item received/Issued and signature of Authorized person who is issuing & name and signature of person who is receiving must be entered in register.

Contact No. 8888513206, 9131632771

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

- Since there was a difference in Bank Balances of **Rs. 5,13,852.20/-** on balance sheet as on 31.03.2023 and the same is reflecting in closing balance sheet as on 31.03.2024 proper justification did not provided by Nagar Palika.

FOR GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. HIMANSHU GUPTA
PARTNER
Membership No.# 433900
UDIN: 25433900BMIZIG1782
DATE: 16.12.2024

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी

नगर परिषद् कटंगी जिला बालाघाट (मध्य प्रदेश)

नकदी प्रवाह विवरण (CASH FLOW STATEMENT)

Sl.NO.	PARTICULARS	31-03-24 Amount	Amount
	Statement of Cash Flows		
A	Cash flows from operating activities		
	Profit before taxation	(17,760,202.94)	
	Adjustments for:		
	Depreciation	8,352,936.28	
	Investment income		
	Interest & Finance expense		
	Profit / (Loss) on the sale of property, plant & equipment		
	Working capital changes:		
	(Increase) / Decrease in trade and other receivables	343,223.00	
	(Increase) / (Decrease) in inventories		
	Increase / (Decrease) in trade payables		
	Increase / (Decrease) in Deposit Receipts	46,182.00	
	Increase / (Decrease) in other current liabilities	136,816.00	
	Cash generated from operations		
	Interest paid		
	Income taxes paid		
	Dividends paid		
	Net cash from operating activities		(8,881,045.66)
B	Cash flows from investing activities		
	Business acquisitions, net of cash acquired		
	Purchase of property, plant and equipment	(10,840,139.05)	
	Increase / (Decrease) in Special Funds/Grants	13,760,894.00	
	Proceeds from sale of equipment		
	Proceeds from FDR Maturity	6,500,826.00	
	Acquisition of portfolio investments		
	Investment income		
	Net cash used in investing activities		9,421,580.95
C	Cash flows from financing activities		
	Proceeds from issue of share capital		
	Proceeds from long-term borrowings	3,805,013.00	
	Payment of long-term borrowings		
	Net cash used in financing activities		3,805,013.00
D	Net increase in cash and cash equivalents		4,345,548.29
E	Cash and cash equivalents at beginning of period	23,067,626.56	
F	Cash and cash equivalents at end of period	27,413,174.85	
i	**Cash Balance**		
ii	**Bank Balance**		
iii	**Scheduled Co.-Operative Banks**		27,413,174.85
iv	**Balance With Post offices**		
	Cash Balance Cash in Total		

For
Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला बालाघाट

Date 16.12.2024
Place JABALPUR

For

अध्यक्ष
नगर परिषद कटंगी

As per our Report of even date annexed
GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

(CA. HIMANSHU GUPTA)
Membership No.# 433900
Partner

नगर परिषद् कटंगी जिला बालाघाट (मध्य प्रदेश)

प्राप्ति भुगतान पत्रक ३१ मार्च २०२४ को समाप्त होने वाले वित्तीय वर्ष हेतु

	प्राप्तियां	राशि		भुगतान	राशि
To	प्रारंभिक शेष Opening Balance (As per Schedule-IX)	23,067,626.56	By	सामान्य प्रशाशन और संग्रहण प्रभार General Administration & Collection Exps. (As per Schedule-IV)	29,089,016.00
To	राजस्व कर से प्राप्तियां Municipal Taxes Received (As per Schedule-I)	3,018,038.00	By	सार्वजानिक सुरक्षा General Public Safety (As per Schedule-V)	1,066,942.00
To	कर शुल्क व अन्य प्राप्तियां Taxes, Duties & other Receipts (As per schedule-II)	9,854,068.00	By	लोक निर्माण Public Work Departmenrt (As per Schedule-VI)	5,450,601.39
To	अनुदान व अंशदान प्राप्तियां Grant & Contribution Receipts (As per Schedule-III)	28,809,457.00	By	अन्य व्यय एवं भुगतान (As per Schedule-VII)	15,482,270.27
To	राज्य सरकार से अनुदान Grant from State Govenrment (As per Schedule-IX)	7,750,072.00	By	राज्य सरकार से अनुदान Grant from State Govenrment (As per Schedule-X)	246,081.00
To	15वां वेतन आयोग 15th Pay Commission (As per Schedule-XI)	6,256,903.00	By	वसूली देय Recoveries Payble (As per Schedule-XIII)	129,101.00
To	जमा प्राप्त Deposits Received (As per Schedule-XII)	46,182.00	By	सुरक्षित ऋण Secured Loan (As per Schedule-XIV)	419,307.00
To	अन्य ऋण Other Loan (As per Schedule-XV)	4,224,320.00	By	अचल संपत्तिया Fixed Assets (As per Schedule-XVII)	10,840,139.05
To	व्यय के लिए प्रावधान Provision For Expenses (As per Schedule-XVI)	339,690.00	By	व्यय के लिए प्रावधान Provision For Expenses (As per Schedule-XIX)	73,773.00
To	विविध देनदार Sundry Debtors (As per Schedule-XVIII)	343,223.00	By	अंतिम शेष Closing Balance (As per Schedule-IX)	27,413,174.85
To	निवेश Investments (As per Schedule-XX)	6,500,826.00			
	TOTAL	90,210,405.56		TOTAL	90,210,405.56

For
Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला – बालाघाट

Date 16.12.2024
Place JABALPUR

नगर परिषद कटंगी

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

As per our Report of even date annexed
GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

Gupta

(CA. HIMANSHU GUPTA)
Membership No.# 433900
Partner
UDIN: 25433900BMIZIG1782

Schedule- I

RECEIPTS FROM BASIC MUNICIPAL TAX

Sl. NO.	PARTICULARS		AMOUNTS
1	संम्पत्ति कर	Property Tax	3,018,038.00
2	समेकित कर	Consolidated Tax	
3	शिक्षा उपकर	Education Cess	
4	नगर विकास उपकर	City Development	
	Grand Total		3,018,038.00

Schedule- II

RECEIPTS FROM OTHER TAXES & DUTIES

Sl. NO.	PARTICULARS		AMOUNTS
1	जलकर	Water Tax	761,952.00
2	दुकान किराया	Building & shop Rent	395,645.00
3	जुर्माना	Penalty and Fines	10,550.00
4	अस्थाई दखल	Temporary Intervention	398,300.00
5	अन्य	Other Fees	211,160.00
6	बैठकी बाजार	Market Fees	483,077.00
7	दुकान बेचीं	Sale of shop	930,000.00
8	भवन निर्माण	Building Construction fees	102,629.00
9	प्रसाधन	Toilets	20,540.00
10	लाईसेंस	License	63,430.00
11	निविदा प्रपत्र	Tender Form	269,010.00
12	नवीनीकरण अनुमति शुल्क	Renewal Permission Fees	1,900,000.00
13	अन्य शुल्क	Other Charges	164,779.00
14	सावधि जमा ब्याज	FD Interest	2,291,139.00
15	बैंक ब्याज की बचत	Saving Bank Interest	272,653.00
16	सेप्टिक टैंक सफाई	Saptiktank Tank Safai	207,878.00
17	रैन बसेरा	Rain Basera	14,970.00
18	पशु बाज़ार शुल्क	Animal Market Fees	219,290.00
19	अन्य कर एव शुल्क	Other Taxes and Duties	75,503.00
20	प्रमाणपत्र शुल्क	Certificate Fees	46,393.00
21	विकास शुल्क	Development Charges	41,805.00
22	भवन निर्माण अनुमति शुल्क	Building Permission Fees	971,445.00
23	अन्य	Other	
			1,920.00
	Grand Total		9,854,068.00

Schedule- III

GRANT & CONTRIBUTION

Sl. NO.	PARTICULARS		AMOUNTS
1	चुंगी क्षतिपूर्ति	Octrol	18,862,556.00
2	मुद्रांक शुल्क	Mudrank Shulk	2,649,734.00
3	राज्य सरकार से अनुदान	Grant from State Govenrment	5,672,431.00
4	केन्द्र सरकार से अनुदान	Grant from Central Govenrment	280,000.00
5	सर्व शिक्षा अभियान	Sarva Shiksha abhiyan	1,298,036.00
6	अन्य	Other	
			46,700.00
	Grand Total		28,809,457.00

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Schedule- IV

GENERAL ADMINISTRATION & COLLECTION CHARGE

Sl. NO.	PARTICULARS		AMOUNTS
1	कर्मचारी वेतन	Regular Employee Salary	26,013,017.00
2	पेंशन	Pension	217,334.00
3	मजदूरी भुगतान	Labour Payment	-
4	कर्मचारी भविष्यनिधी	Employee PF	2,708,665.00
5	मृत्यु सह सेवानिवृत्ति लाभ	Death Cum Retirement Benefit	150,000.00
	Grand Total		**29,089,016.00**

Schedule- V

GENERAL PUBLIC SAFETY

Sl. NO.	PARTICULARS		AMOUNTS
1	विद्युत बिल भुगतान	Electricity Bill Paid	1,066,942.00
	Grand Total		**1,066,942.00**

Schedule- VI

PUBLIC WORK DEPARTMENT

Sl. NO.	PARTICULARS		AMOUNTS
1	किराया शुल्क	Hire Charges	269,100.00
2	तादाद में खरीदी	Bulk Purchase	876,111.00
3	मरम्मत एवं रखरखाव	Repair and Maintainance	4,274,554.39
4	प्रधान मंत्री आवास	Pradhan Matri Awas Yojna	30,836.00
	Grand Total		**5,450,601.39**

Schedule- VII

OTHER EXPENSE & PAYMENT

Sl. NO.	PARTICULARS		AMOUNTS
1	कार्यालय व्यय	Office Exps.	268,398.00
2	ईपीएफ ब्याज जुर्माना	EPF Interest Penalty	9,902,042.00
3	अचल संपत्तियों पर मूल्यह्रास	Depreciation	8,352,936.28
4	विज्ञापन प्रकाशन	Advertisement Publication	960,304.00
5	प्रशासनिक शुल्क	Administrative Charges	292,300.00
6	ब्याज व्यय	Interest Expense	11,159.00
7	लीगल फीस	Legal fees	96,040.00
8	बैंक द्वारा कटौती	Bank Charges	3,509.27
9	व्यावसायिक शुल्क	Proffessional Fees	164,060.00
10	ईपीएफ योगदान	EPF Contribution	582,537.00
11	चुनाव खर्च	Election Expense	533,635.00
12	इंटरनेट व्यय	Internet Exp	18,236.00
13	स्टेशनरी	Stationay Expense	290,299.00
14	यात्रा व्यय	Travelling Expense	670.00
15	बिजली और ईंधन	Power and Fuel	2,033,338.00
16	किराया	Rent	325,743.00
	Grand Total for Income & Expenditure account		**23,835,206.55**
	Grand Total (Without Depreciation) for Receipts & Payments		**15,482,270.27**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Schedule- VIII BANK BALANCES

S No.	A/c Number	Bank Name	As on 01-04-2023	As on 31-03-2024
1	11289263016	STATE BANK OF INDIA	7004482.38	8,981,237.33
2	11289260854	STATE BANK OF INDIA	4212057.36	12,264,622.36
3	30310053377	STATE BANK OF INDIA	2578345	1,755,755.00
4	11289260843	STATE BANK OF INDIA	6170843.5	2,331,508.50
5	2132788326	CENTRAL BANK OF INDIA	686005.86	174,534.46
6	5103234663	CENTRAL BANK OF INDIA	715694.72	55,683.46
7	2132779503	CENTRAL BANK OF INDIA	1700197.74	1,749,833.74
8	36516676169	STATE BANK OF INDIA	0	100,000.00
			23,067,626.56	27,413,174.85

Schedule- IX GRANT & CONTRIBUTION RECEIVED

SI. NO.	PARTICULARS		AMOUNTS
1	संबल योजना	Sambal yojna	9,000.00
2	मूलभूत सुविधा	Mulbhut Suvidha	943,612.00
3	सड़क निर्माण हेतु अनुदान	Grants for Road Construction	2,566,625.00
4	राज्य सरकार प्रायोजित आवास योजना	State Government Sponsored Awas Scheme	200,000.00
5	मूल भूत योजना	Mool Bhoot Yojna	4,030,835.00
	Grand Total		7,750,072.00

Schedule- X GRANT & CONTRIBUTION PAID

SI. NO.	PARTICULARS		AMOUNTS
1	संबल योजना	Sambal yojna	18,000.00
2	लाडली बहन योजना राज्य अनुदान	Ladli Behen Yojna State Grant	128,081.00
3	राज्य सरकार प्रायोजित आवास योजना	State Government Sponsored Awas Scheme	100,000.00
	Grand Total		246,081.00

Schedule- XI 15th PAY COMMISSION RECEIVED

SI. NO.	PARTICULARS		AMOUNTS
1	15वां वतन आयोग	15th Pay Commission	6,256,903.00
	Grand Total		6,256,903.00

Schedule- XII DEPOSITS RECEIVED

SI. NO.	PARTICULARS		AMOUNTS
1	राजस्व जमा	Deposits Revenue	46,182.00
	Grand Total		46,182.00

Schedule- XIII RECOVERIES PAYABLE

SI. NO.	PARTICULARS		AMOUNTS
1	श्रम उपकर	Labour Cess	129,101.00
	Grand Total		129,101.00

Schedule- XIV SECURED LOAN

SI. NO.	PARTICULARS		AMOUNTS
1	ऋण- हुडको-सुरक्षित	Loan- Hudco-Secured	419,307.00
	Grand Total		419,307.00

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला–बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Schedule- XV **OTHER LOAN**

Sl. NO.	PARTICULARS		AMOUNTS
1	मप्र शहरी विकास ऋण	MP Urban Development Loan	4,200,000.00
2	सार्वजनिक शोचालय एसबीएम	Public Toilet SBM	24,320.00
	Grand Total		**4,224,320.00**

Schedule- XVI **PROVISION FOR EXPENSES**

Sl. NO.	PARTICULARS		AMOUNTS
1	व्यय के लिए प्रावधान	Provision For Expenses	339,690.00
	Grand Total		**339,690.00**

Schedule- XVII **FIXED ASSETS**

Sl. NO.	PARTICULARS		AMOUNTS
1	दुकानों का समूह	Shopping Complex	1,833,817.00
2	कंक्रीट रोड सीसीआर	Concrete Road CCR	6,554,997.05
3	सीवरेज और जल निकासी	Severage and Drainage	528,645.00
4	पाइपलाइन धात्विक	Pipeline Mettalic	280,287.00
5	हैंडपंप	Handpump	97,138.00
6	समेकित सार्वजनिक प्रकाश व्यवस्था	Consolidated Public Lighting	138,902.00
7	लैंप पोस्ट	Lamp Posts	29,400.00
8	सार्वजनिक लाइट फिटिंग-हाई मास्ट	Public Light Fitting-High Mast	374,809.00
9	अन्य कार्यालय उपकरण	Other Office Equipment	247,156.00
10	टेबल	Tables	90,199.00
11	अलमारियाँ	Almirahs	9,500.00
12	अन्य संरचना	Other Structure	655,289.00
	Grand Total		**10,840,139.05**

Schedule- XVIII **SUNDRY DEBTORS**

Sl. NO.	PARTICULARS		AMOUNTS
1	संपत्ति कर के लिए प्राप्य	Receivables For Property Taxes	343,223.00
2	अन्य करों के लिए प्राप्य	Receivable For Other Taxes	
	Grand Total		**343,223.00**

Schedule- XIX **PROVISION FOR EXPENSES**

Sl. NO.	PARTICULARS		AMOUNTS
1	व्यय के लिए प्रावधान	Provision For Expenses	73,773.00
	Grand Total		**73,773.00**

Schedule- XX **INVESTMENTS**

Sl. NO.	PARTICULARS		AMOUNTS
1	अन्य निवेश	Other Investments	6,500,826.00
	Grand Total		**6,500,826.00**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला–बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

नगर परिषद कटंगी जिला बालाघाट (मध्य प्रदेश)

आय व्यय भुगतान पत्रक ३१ मार्च २०२४ को समाप्त होने वाले वित्तीय वर्ष हेतु

	आय	राशि		व्यय	राशि
To	राजस्व कर से प्राप्तियां Municipal Taxes Received (As per Schedule-I)	3,018,038.00	By	सामान्य प्रशासन और संग्रहण प्रभार General Administration & Collection Exps. (As per Schedule-IV)	29,089,016.00
To	कर शुल्क व अन्य प्राप्तियां Taxes, Duties & other Receipts (As per schedule-II)	9,854,068.00	By	सार्वजानिक सुरक्षा General Public Safety (As per Schedule-V)	1,066,942.00
To	अनुदान व अंशदान प्राप्तियां Grant & Contribution Receipts (As per Schedule-III)	28,809,457.00	By	लोक निर्माण Public Work Departmenrt (As per Schedule-VI)	5,450,601.39
			By	अन्य व्यय एवं भुगतान (As per Schedule-VII)	23,835,206.55
			By	आय का व्यय पर आधिक्य Excess of Income over Expense	-17,760,202.94
	TOTAL	41,681,563.00		TOTAL	41,681,563.00

For
Chief Municipal Officer

As per our Report of even date annexed
For GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

(CA. HIMANSHU GUPTA)
Membership No.# 433900
Partner
UDIN: 25433900BMIZIG1782

Date 16.12.2024
Place JABALPUR

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

Schedule- I

RECEIPTS FROM BASIC MUNICIPAL TAX

Sl. NO.	PARTICULARS		AMOUNTS
1	सम्पत्ति कर	Property Tax	
2	समेकित कर	Consolidated Tax	3,018,038.00
3	शिक्षा उपकर	Education Cess	
4	नगर विकास उपकर	City Development	
	Grand Total		3,018,038.00

Schedule- II

RECEIPTS FROM OTHER TAXES & DUTIES

Sl. NO.	PARTICULARS		AMOUNTS
1	जलकर	Water Tax	761,952.00
2	दुकान किराया	Building & shop Rent	395,645.00
3	जुर्माना	Penalty and Fines	10,550.00
4	अस्थाई दखल	Temporary Intervention	398,300.00
5	अन्य	Other Fees	211,160.00
6	बैठकी बाजार	Market Fees	483,077.00
7	दुकान बेचीं	Sale of shop	930,000.00
8	भवन निर्माण	Building Construction fees	102,629.00
9	प्रसाधन	Toilets	20,540.00
10	लाईसेंस	License	63,430.00
11	निविदा प्रपत्र	Tender Form	269,010.00
12	नवीनीकरण अनुमति शुल्क	Renewal Permission Fees	1,900,000.00
13	अन्य शुल्क	Other Charges	164,779.00
14	सावधि जमा ब्याज.	FD Interest	2,291,139.00
15	बैंक ब्याज का बचत	Saving Bank Interest	272,653.00
16	सेप्टिक टैंक सफाइ	Saptiktank Tank Safai	207,878.00
17	रन बसरा	Rain Basera	14,970.00
18	पशु बाज़ार शुल्क	Animal Market Fees	219,290.00
19	अन्य कर एवं शुल्क	Other Taxes and Duties	75,503.00
20	प्रमाणपत्र शुल्क	Certificate Fees	46,393.00
21	विकास शुल्क	Development Charges	41,805.00
22	भवन निर्माण अनुमति शुल्क	Building Permission Fees	971,445.00
23	अन्य	Other	1,920.00
	Grand Total		9,854,068.00

Schedule- III

GRANT & CONTRIBUTION

Sl. NO.	PARTICULARS		AMOUNTS
1	चुंगी क्षतिपूर्ति	Octroi	18,862,556.00
2	मुद्रांक शुल्क	Mudrank Shulk	2,649,734.00
3	राज्य सरकार से अनुदान	Grant from State Govenrment	5,672,431.00
4	केन्द्र सरकार से अनुदान	Grant from Central Govenrment	280,000.00
5	सर्व शिक्षा अभियान	Sarva Shiksha abhiyan	1,298,036.00
6	अन्य	Other	46,700.00
	Grand Total		28,809,457.00

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Schedule- IV

GENERAL ADMINISTRATION & COLLECTION CHARGE

SI. NO.	PARTICULARS		AMOUNTS
1	कर्मचारी वेतन	Regular Employee Salary	26,013,017.00
2	पेंशन	Pension	217,334.00
3	मजदूरी भुगतान	Labour Payment	-
4	कर्मचारी भविष्यनिधी	Employee PF	2,708,665.00
5	मृत्यु सह सेवानिवृत्ति लाभ	Death Cum Retirement Benefit	150,000.00
	Grand Total		29,089,016.00

Schedule- V

GENERAL PUBLIC SAFETY

SI. NO.	PARTICULARS		AMOUNTS
1	विद्युत बिल भुगतान	Electricity Bill Paid	1,066,942.00
	Grand Total		1,066,942.00

Schedule- VI

PUBLIC WORK DEPARTMENT

SI. NO.	PARTICULARS		AMOUNTS
1	किराया शुल्क	Hire Charges	269,100.00
2	तादाद में खरीदी	Bulk Purchase	876,111.00
3	मरम्मत एवं रखरखाव	Repair and Maintainance	4,274,554.39
4	प्रधान मंत्री आवास	Pradhan Matri Awas Yojna	30,836.00
	Grand Total		5,450,601.39

Schedule- VII

OTHER EXPENSE & PAYMENT

SI. NO.	PARTICULARS		AMOUNTS
1	कार्यालय व्यय	Office Exps.	268,398.00
2	ईपीएफ ब्याज जुर्माना	EPF Interest Penalty	9,902,042.00
3	अचल संपत्तियों पर मूल्यह्रास	Depriciation	8,352,936.28
4	विज्ञापन प्रकाशन	Advertisement Publication	960,304.00
5	प्रशासनिक शुल्क	Administrative Charges	292,300.00
6	ब्याज व्यय	Interest Expense	11,159.00
7	लीगल फीस	Legal fees	96,040.00
8	बैंक द्वारा कटौती	Bank Charges	3,509.27
9	व्यावसायिक शुल्क	Proffessional Fees	164,060.00
10	ईपीएफ योगदान	EPF Contribution	582,537.00
11	चुनाव खर्च	Election Expense	533,635.00
12	इंटरनेट व्यय	Internet Exp	18,236.00
13	स्टेशनरी	Stationay Expense	290,299.00
14	यात्रा व्यय	Travelling Expense	670.00
15	बिजली और ईंधन	Power and Fuel	2,033,338.00
16	किराया	Rent	325,743.00
	Grand Total		23,835,206.55

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला–बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Municipal Council Katangi
Balance Sheet as on 31st March 2024

Particulars	Schedule No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
SOURCES OF FUNDS				
Reserves and Surplus				
Municipal (General) Fund	B-1		70,799,170.28	
Earmarked Funds	B-2			
Reserves	B-3		(2,781,313.00)	**68,017,857.28**
Grants, Contributions for specific purposes	B-4		83,441,748.46	**83,441,748.46**
Loans				
Secured loans	B-5		11,296,147.00	
Unsecured loans	B-6		-	**11,296,147.00**
	-			
TOTAL OF SOURCES OF FUNDS				**162,755,752.74**
APPLICATION OF FUNDS				
Fixed Assets including Statues & Heritage Assets	B-11			
Gross Block		216,219,111	-	
Capital Contribution				
Net Block		97,680,545		
Capital work-in-progress			727,121.00	**98,407,665.69**
Investments				
Investment - General Fund	B-12			
Investment - Other Fund Fund	B-13	-	-	-
Current assets, loans & advances				
Stock in hand (Inventories)	B-14			
Sundry Debtors (Receivables)	B-15			
Gross amount outstanding		2,209,777		
Less: Accumulated provision against bad and doubtful Receivables		-	2,209,777.00	
Prepaid expenses	B-16		-	
Cash and Bank Balances	B-17		27,413,174.85	
Loans, advances and deposits	B-18			
Total Of Curent Assets (A)			**29,622,951.85**	
Current Liabilities and Provisions				
Deposits received	B-7		46,182.00	
Deposit works	B-8		(297,898.00)	
Other liabilities (Sundry Creditors)	B-9		(36,515,297.00)	
Provisions	B-10		2,555,730.00	
Total Current Liabilities (B)			**(34,211,283.00)**	
Working Capital [Sub Total (A) - Sub Total (B)]				63,834,234.85
Other Assets	B-19			-
Miscellaneous Expenditure (to the extent not written off)	B-20			-
Capital Deficit				-
Opeing Difference in Previous Year Balance Sheet				513,852.20
TOTAL: APPLICATION OF FUNDS				162,755,752.74

As per our Report of even date annexed
For GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

Gupta

(CA. HIMANSHU GUPTA)
PARTNER
MEMBERSHIP NO.# 433900
UDIN: 25433900BMIZIG1782
DATE: 16.12.2024

For Katangi Municipal Council

मुख्य नगर पालिका अधिकारी
Chief Municipal Officer
नगर परिषद कटंगी
जिला–बालाघाट

लेखापाल
Accounts officer
नगर परिषद कटंगी

Municipal Council Katangi

Schedule to Balance Sheet as on 31/03/2024

All amount are in Indian Ruppees

Schedule B-1: Municipal (General) Fund		
Particulars		Opening Balance
		(Rs.)
1		2
Municipal Fund	88,559,373.22	
Less: Deficit for the year	(17,760,202.94)	70,799,170
Total		70,799,170

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Unutilised)					
Particulars	Special Fund 1 (Sanchit Nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	TOTAL
Code No.					
Net Balance at the Year End	-	-	-	-	-

Schedule B-3: Reserves		
Particulars		Balance at the End of CY(Rs.)
1		2
Capital Contribution		-
Grant Against Fixed Assets		-
Borroing Redemption		-
Resesrve		-
Special Funds (Utilised)		(2,781,313)
Statuary Reserve		-
General Reserve		-
Revaluation Reserve		-
Total		(2,781,313)

Schedule B-4: Grants & Contribution for Specific Purposes					
Particulars	Grants from Central Govt.	Grants from state Govt.	Grants from govt agencies	Grants from Welfare Bodies	TOTAL
Code No.					
Net Balance at the Year End	8,280,159.00	15,342,484	7,641,072	52,178,033	83,441,748

Schedule B-5: Secured Loans		
Particulars		Balance at the End of CY(Rs.)
1		2
Loans from Central Government		-
Loans from State Government		-
Loans from Govt. Bodies & Associations		-
Loans from international agencies		-
Loans from Banks & financial institutions		-
Other Term Loans		11,296,147
Bonds & Debentures		-
Other loans		-
Total		11,296,147

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Schedule to Balance Sheet as on 31/03/2024

Schedule B-6: Unsecured Loans		
Particulars		**Balance at the End of CY(Rs.)**
1		2
Loans from Central Government		-
Loans from State Government		-
Loans from Govt. Bodies & Associations		-
Loans from international agencies		-
Loans from Banks & financial institutions		-
Other Term Loans		-
Bonds & Debentures		-
Other loans		-
Total		-

Schedule B-7: Deposits Received		
Particulars		**Balance at the End of CY(Rs.)**
1		2
From Contractors		(26,318.00)
From Revenues		72,500.00
From Staff		
From Others		-
Total		**46,182.00**

Schedule B-8: Deposit Works		
Particulars		**Balance outstading at the End of CY(Rs.)**
1		2
Civil Works		
Electrical Works		-
Others		(297,898)
Total		**(297,898)**

Schedule B-9: Other Liabilities		
Particulars		**Balance at the End of CY(Rs.)**
1		2
Creditors/ Suppliers		(36,386,196.00)
Employee Liabilities		
Interest Accrued and due		
Recoveries Payble		(129,101.00)
Governmnet Dues Payble		-
Refunds Payble		-
Advance collection of Revenues		-
Others		-
Total		**(36,515,297.00)**

Schedule B-10: Provisions		
Particulars		**Balance at the End of CY(Rs.)**
1		2
Provision for Expenses		2,555,730
Provision for Interest		-
Provision for Other Assets		-
Total		**2,555,730**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Municipal Council Katangi

Schedule to Balance Sheet as on 31/03/2024

All amount are in Indian Ruppees

Schedule B-12: Investments - General Fund

Particulars	With whom invested	Face value	Accrued Interest	Total Value
1	2	3	4	5
Central Government Securities				-
State Government Securities				-
Debentures and Bonds				-
Preference Shares				-
Equity Shares				-
Units of Mutual Funds				-
Other Investments	Fixed Deposit with Banks	-	-	-
Total		-	-	-

Schedule B-13: Investments - Other Funds

Particulars	With whom invested	Face value	Accrued Interest	Total Value
1	2	3	4	5
Central Government Securities				-
State Government Securities				-
Debentures and Bonds				-
Preference Shares				-
Equity Shares				-
Units of Mutual Funds				-
Other Investments				-
Total		-	-	-

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Municipal Council Katangi

Schedule to Balance Sheet as on 31/03/2024

All amount are in Indian Ruppees

Schedule B-14: Stock-in-Hand (Inventories)			
		All amount are in Indian Ruppees	
Particulars			**Amount (Rs.)**
1			2
Electrical Stores			
Office Stationery			
Others			
Total			-

Schedule B-15: Sundry Debtors (Receivables)			
Particulars	**Gross Amount Receivable (Rs.)**	**Provision for outstanding revenue (Rs.)**	**Net Amount (Rs.)**
1	2	3	4=2-3
Receivables for Property Taxes			
Less than 3 years	1,452,599	-	1,452,599
3 Years to 5 years	-	-	-
Capital Contribution			-
10 years to 15 years			-
More than 15 years			-
Sub Total	**1,452,599**	-	**1,452,599**
Net Receivables of Property Taxes			**1,452,599**
Receivables for Water Taxes		-	
Less than 3 years	51,303		51,303
3 Years to 5 years			-
5 years to 10 years			-
10 years to 15 years			-
More than 15 years			-
Sub Total	**51,303**	-	**51,303**
Net Receivables of Water Taxes			**51,303**
Receivables for Other Taxes			
Less than 3 years	116,787		116,787
3 Years to 5 years			-
5 years to 10 years			-
10 years to 15 years			-
More than 15 years			-
Sub Total	**116,787**	-	**116,787**
Net Receivables of Other Taxes			**116,787**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

Municipal Council Katangi

Schedule to Balance Sheet as on 31/03/2024

All amount are in Indian Ruppees

Receivables for Rent			
Less than 3 years	589,088		589,088
3 Years to 5 years			-
5 years to 10 years			-
10 years to 15 years			-
More than 15 years			-
Sub Total	**589,088**	-	**589,088**
Receivables from Other Sources			
Less than 3 years			-
3 Years to 5 years			-
5 years to 10 years			-
10 years to 15 years			-
More than 15 years			-
Sub Total	-	-	-
Total of Sundry Debtors (Receivables)	**2,209,777**	-	**2,209,777**

Schedule B-16: Prepaid Expenses			
Particulars			**Amount (Rs.)**
Establishment			-
Administrative			-
Operations & Maintenance			-
Total Prepaid Exp.			-

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Municipal Council Katangi

Schedule to Balance Sheet as on 31/03/2024

All amount are in Indian Ruppees

Schedule B-17 :Cash and Bank Balances	
Particulars	**Amount (Rs.)**
1	2
1. Cash in Hand	-
2. Balance with Bank	
Balance with Bank Municipal Funds:	
Nationalised Bank	27,413,175
Other Scheduled Banks	
Scheduled Co-operative Banks	-
Post offices	
Treasury	-
Sub-total	**27,413,175**
Balance with Bank Special Funds:	
Nationalised Bank	
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post offices	
Treasury	
Sub-total	-
Balance with Bank Grant Funds:	
Nationalised Bank	-
Other Scheduled Banks	
Scheduled Co-operative Banks	
Post offices	
Treasury	
Sub-total	-
Total Cash and Bank Balances	**27,413,175**

Schedule B-18: Loans, Advances, and Deposits	
Particulars	**Amount (Rs.)**
1	2
Loans and Advances to Employees	-
Loans to Others	-
Advance to Suppliers and Contractors	
Unutilised Grants	
Deposit with External Agencies	-
Grant Receivables	
Other Current Assets	-
Sub Total	-
Total Loans, advances and deposits	-

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Municipal Council Katangi

Schedule to Balance Sheet as on 31/03/2024

All amount are in Indian Ruppees

Schedule B-19: Other Assets	
Particulars	Amount (Rs.)
1	2
Deposit Works	
Other asset control accounts	
Total Other Assets	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)	
Particulars	Amount (Rs.)
1	2
Loan Issue Expenses Deferred	
Discount on Issue of Loans	
Deferred Revenue Expenses	
Others (Website development)	-
Total Miscellaneous Expenditure	-

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Account Code	Particulars	GROSS BLOCK				ACCUMULATED DEPRICIATION				NET BLOCK	
		Openning balance	Addition during the year	Deduction during the year	Cost at the end of the year	Openning balance	Addition during the year	Deduction during the year	Total at the end of year	At the end of current year	At the end of previous year
41010	Land	20,000,000.00	-	-	20,000,000.00	-	-	-	-	20,000,000.00	20,000,000.00
41020	Buildings	13,127,489.00	1,833,817.00	-	14,961,306.00	3,194,970.60	392,211.23	-	3,587,181.83	11,374,124.17	9,932,518.40
41025	Heritage Building	1,200,000.00	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00
41030	Road	83,252,138.00	6,554,997.05	-	89,807,135.05	52,253,304.88	5,364,833.10	-	57,618,137.98	32,188,997.07	30,998,833.12
41031	Sewerage And Drainage	40,000,000.00	528,645.00	-	40,528,645.00	25,705,663.20	988,199.00	-	26,693,862.20	13,834,782.80	14,294,336.80
41032	Waterways	15,056,541.00	377,425.00	-	15,433,966.00	9,285,448.90	153,712.00	-	9,439,160.90	5,994,805.10	5,771,092.10
41033	Public Lighting	12,780,280.00	543,111.00	-	13,323,391.00	8,105,584.24	521,780.00	-	8,627,364.24	4,696,026.76	4,674,695.76
41040	Plant & Machinery	4,033,254.00	-	-	4,033,254.00	1,857,391.39	217,586.00	-	2,074,977.39	1,958,276.61	2,175,862.61
41050	Vehicles	8,983,268.00	-	-	8,983,268.00	6,038,939.08	294,433.00	-	6,333,372.08	2,649,895.92	2,944,328.92
41060	Office & Other Equipments	4,590,608.00	247,156.00	-	4,837,764.00	2,922,754.04	191,501.00	-	3,114,255.04	1,723,508.96	1,667,853.96
41070	Furniture, Fixtures,Fitting & Electrical Appliance	3,183,937.00	99,699.00	-	3,283,636.00	1,925,403.48	135,623.00	-	2,061,026.48	1,222,609.52	1,258,533.52
41080	Other Fixed Assets	371,457.00	655,289.00	-	1,026,746.00	96,170.22	93,058.00	-	189,228.22	837,517.78	275,286.78
		206,578,972.00	10,840,139.05	-	216,219,111.05	111,385,630.03	8,352,936.33	-	119,738,566.36	97,680,544.69	95,193,341.97
41210	Capital WIP	727,121.00			727,121.00	-	-	-	-	727,121.00	727,121.00

NOTE: **BASIS OF DEPRECIATION**

1 No Depreciation charged on Land
2 Depreciation on Fixed Assets other than Land are charged on the opening net balance of the assets, (Gross Block - Accumlated Depreciation)
3 The rates of depreciation are as follows

Assets	Life Span	Rates
Buildings & Heritage Building	30 Year	3.33%
Road	7 year	14.29%
Sewerage And Drainage	15 year	6.67%
Waterways	40 year	2.50%
Public Lighting	10 year	10.00%
Plant & machincery	10 year	10.00%
Vehicle	10 year	10.00%
Office & Other Equipments	10 year	10.00%
Furniture, Fixture, Fitting & Electrical Appliance	10 year	10.00%
Other Fixed Assets	10 year	10.00%

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

GRANTS RECEIVABLE DETAILS
As on 31.03.2024

Schdule: B-21

S. No.	Name of Grant	Government Sanction Order No. specifying the amount of Grant receivable	Specify the year for which Grant to be received	Specify the amount of Grant due as per order of state Government (Rs.)	Remarks
1	2	3	4	5	6
1	Central Government	NA		8,280,159.00	
2	State Government	NA		15,342,483.98	
3	Road Construction	NA		2,566,625.00	
4	Mulbhot Suvidha	NA		943,612.00	
5	State Government Awas Scheme	NA		100,000.00	
6	Mulbhot yojna	NA		4,030,835.00	
7	Grants from other	NA		45,921,130.48	
8	15th finance commision	NA		6,256,903.00	
	TOTAL			**83,441,748.46**	

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

नगर परिषद् सालीचौका जिला नरसिहपुर (मध्य प्रदेश)

आय व्यय भुगतान पत्रक ३१ मार्च २०२४ को समाप्त होने वाले वित्तीय वर्ष हेतु

	आय	राशि		व्यय	राशि
	राजस्व कर से प्राप्तियां Municipal Taxes Received (As per Schedule-I)	3,018,038.00	By	सामान्य प्रशाशन और संग्रहण प्रभार General Administration & Collection Exps. (As per Schedule-IV)	29,089,016.00
To	कर शुल्क व अन्य प्राप्तियां Taxes, Duties & other Receipts (As per schedule-II)	9,854,068.00	By	सार्वजानिक सुरक्षा General Public Safety (As per Schedule-V)	1,066,942.00
	अनुदान व अंशदान प्राप्तियां Grant & Contribution Receipts (As per Schedule-III)	28,809,457.00	By	लोक निर्माण Public Work Departmenrt (As per Schedule-VI)	5,450,601.39
			By	अन्य व्यय एवं भुगतान (As per Schedule-VII)	23,835,206.55
			By	आय का व्यय पर आधिक्य Excess of Income over Expense	-17,760,202.94
	TOTAL	**41,681,563.00**		**TOTAL**	**41,681,563.00**

For
Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला बालाघाट

For

लेखापाल
नगर परिषद कटंगी

As per our Report of even date annexed
GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

Gupta

(CA. HIMANSHU GUPTA)
Membership No.# 433900
Partner
UDIN: 25433900BMIZIG1782

GUPTA SAO AND ASSOCIATES CHARTERED ACCOUNTANTS JABALPUR

Schedule- I

RECEIPTS FROM BASIC MUNICIPAL TAX

SI. NO.	PARTICULARS		AMOUNTS
1	संम्पत्ति कर	Property Tax	
2	समेकित कर	Consolidated Tax	3,018,038.00
3	शिक्षा उपकर	Education Cess	
4	नगर विकास उपकर	City Development	
	Grand Total		**3,018,038.00**

Schedule- II

RECEIPTS FROM OTHER TAXES & DUTIES

SI. NO.	PARTICULARS		AMOUNTS
1	जलकर	Water Tax	761,952.00
2	दुकान किराया	Building & shop Rent	395,645.00
3	जुर्माना	Penalty and Fines	10,550.00
4	अस्थाई दखल	Temporary Intervention	398,300.00
5	अन्य	Other Fees	211,160.00
6	बैठकी बाजार	Market Fees	483,077.00
7	दुकान बेचीं	Sale of shop	930,000.00
8	भवन निर्माण	Building Construction fees	102,629.00
9	प्रसाधन	Toilets	20,540.00
10	लाईसेंस	License	63,430.00
11	निविदा प्रपत्र	Tender Form	269,010.00
12	नवीनीकरण अनुमति शुल्क	Renewal Permission Fees	1,900,000.00
13	अन्य शुल्क	Other Charges	164,779.00
14	सावधि जमा ब्याज	FD Interest	2,291,139.00
15	बैंक ब्याज की बचत	Saving Bank Interest	272,653.00
16	सेप्टिक टैंक सफाई	Saptiktank Tank Safai	207,878.00
17	रैन बसेरा	Rain Basera	14,970.00
18	पशु बाज़ार शुल्क	Animal Market Fees	219,290.00
19	अन्य कर एवं शुल्क	Other Taxes and Duties	75,503.00
20	प्रमाणपत्र शुल्क	Certificate Fees	46,393.00
21	विकास शुल्क	Development Charges	41,805.00
22	भवन निर्माण अनुमति शुल्क	Building Permission Fees	971,445.00
23	अन्य	Other	1,920.00
	Grand Total		**9,854,068.00**

chedule- III

GRANT & CONTRIBUTION

SI. NO.	PARTICULARS		AMOUNTS
1	चुंगी क्षतिपूर्ति	Octroi	18,862,556.00
2	मुद्रांक शुल्क	Mudrank Shulk	2,649,734.00
3	राज्य सरकार से अनुदान	Grant from State Govenrment	5,672,431.00
4	केन्द्र सरकार से अनुदान	Grant from Central Govenrment	280,000.00
5	सर्व शिक्षा अभियान	Sarva Shiksha abhiyan	1,298,036.00
6	अन्य	Other	46,700.00
	Grand Total		**28,809,457.00**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR

Schedule- IV

GENERAL ADMINISTRATION & COLLECTION CHARGE

SI. NO.	PARTICULARS		AMOUNTS
1	कर्मचारी वेतन	Regular Employee Salary	26,013,017.00
2	पेंशन	Pension	217,334.00
3	मजदूरी भुगतान	Labour Payment	-
4	कर्मचारी भविष्यनिधी	Employee PF	2,708,665.00
5	मृत्यु सह सेवानिवृत्ति लाभ	Death Cum Retirement Benefit	150,000.00
	Grand Total		29,089,016.00

Schedule- V

GENERAL PUBLIC SAFETY

SI. NO.	PARTICULARS		AMOUNTS
1	विद्युत बिल भुगतान	Electricity Bill Paid	1,066,942.00
	Grand Total		1,066,942.00

Schedule- VI

PUBLIC WORK DEPARTMENT

SI. NO.	PARTICULARS		AMOUNTS
1	किराया शुल्क	Hire Charges	269,100.00
2	तादाद में खरीदी	Bulk Purchase	876,111.00
3	मरम्मत एवं रखरखाव	Repair and Maintainance	4,274,554.39
4	प्रधान मंत्री आवास	Pradhan Matri Awas Yojna	30,836.00
	Grand Total		5,450,601.39

Schedule- VII

OTHER EXPENSE & PAYMENT

SI. NO.	PARTICULARS		AMOUNTS
1	कार्यालय व्यय	Office Exps.	268,398.00
2	ईपीएफ ब्याज जुर्माना	EPF Interest Penalty	9,902,042.00
3	अचल संपत्तियों पर मूल्यह्रास	Depriciation	8,352,936.28
4	विज्ञापन प्रकाशन	Advertisement Publication	960,304.00
5	प्रशासनिक शुल्क	Administrative Charges	292,300.00
6	ब्याज व्यय	Interest Expense	11,159.00
7	लीगल फीस	Legal fees	96,040.00
8	बैंक द्वारा कटौती	Bank Charges	3,509.27
9	व्यावसायिक शुल्क	Proffessional Fees	164,060.00
10	ईपीएफ योगदान	EPF Contribution	582,537.00
11	चुनाव खर्च	Election Expense	533,635.00
12	इंटरनेट व्यय	Internet Exp	18,236.00
13	स्टेशनरी	Stationay Expense	290,299.00
14	यात्रा व्यय	Travelling Expense	670.00
15	बिजली और ईंधन	Power and Fuel	2,033,338.00
16	किराया	Rent	325,743.00
	Grand Total		23,835,206.55

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला-बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS

Schedule- VIII

BANK BALANCES

S No.	A/c Number	Bank Name	As on 01-04-2023	As on 31-03-2024
1	11289263016	STATE BANK OF INDIA	7004482.38	9,937,642.00
2	11289260854	STATE BANK OF INDIA	4212057.36	12,264,622.00
3	30310053377	STATE BANK OF INDIA	2578345	1,743,825.00
4	11289260843	STATE BANK OF INDIA	6170843.5	2,332,157.00
5	2132788326	CENTRAL BANK OF INDIA	686005.86	(167.00)
6	5103234663	CENTRAL BANK OF INDIA	715694.72	55,685.00
7	2132779503	CENTRAL BANK OF INDIA	1700197.74	1,749,833.74
8	36516676169	STATE BANK OF INDIA	0	100,000.00
			23,067,626.56	**28,183,597.74**

लेखापाल
नगर परिषद कटंगी

मुख्य नगर पालिका अधिकारी
नगर परिषद कटंगी
जिला - बालाघाट

GUPTA SAO AND ASSOCIATES
CHARTERED ACCOUNTANTS
JABALPUR