

AUDIT REPORT

2023-24

**NAGAR PARISHAD NIWARI
DISTRICT-NIWARI (M.P.)**

Madhur Asati & Associates

Chartered Accountants





MADHUR ASATI & ASSOCIATES
Chartered Accountants

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Audit Report

We have examined the Income & Expenditure Account of **OFFICE OF NAGAR PARISHAD NIWARI, DISTRICT NIWARI (M.P)** for the year ended **31 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 Income & Expenditure Account for the year ending as on **31st March 2024**.

Date-18/03/2025

For- Madhur Asati & Associates
Chartered Accountants

CA Madhur Asati
MN-450727
FRN-029369C



UDIN- 25450727BMNPXT4496

लेखापाल
नगर परिषद निवाडी
जिला-निवाडी (म०प्र०)

मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला-निवाडी (म०प्र०)

Street No. 3 Shanti Nagar Colony, Sagar Road Chhatarpur (M.P.) 471001



OFFICE OF NAGAR PARISHAD NIWARI

AUDIT OBSERVATIONS

Audit of Revenue

- 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 also deposited in respective Bank Account.
- 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.




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जिला-निवाड़ी (म०प्र०)

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- 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 cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
 - Except Cash book, many registers/records have not been maintained properly.
- Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.


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नगर परिषद निवाडी
जिला-निवाडी (म०प्र०)

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नगर परिषद निवाडी
जिला-निवाडी (म०प्र०)



- All bank accounts are not properly account for in cash book, but all bank statements of ULB has been taken in the audit report in addition to as mentioned in the cashbook.

Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (Vasooli Katte) were found non- submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.

- Proper vehicle repairing register and light repairing register should be maintained. Water Supply Department
- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.


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नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)



PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRS

- While auditing, we not found that there were FDR's made by the ULB.
- NO FDRS/TDRs are kept at low rate of interest than the prevailing rate of interest

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- 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.


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मुख्य नगर प्रसिका अधिकारी
नगर परिषद निवाडी
जिला-निवाडी (म०प्र०)



BALANCE SHEET
NAGAR PARISHAD NIWARI
Dist.- NIWARI (M.P.)

Amt In INR

	Particulars	Schedule No.	Current Year 2023-24	Previous Year 2022-23
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund		22,65,62,105.15	23,54,55,911.33
	Earmarked Funds		52,68,589.45	37,56,950.90
	Reserves		5,20,24,392.65	5,20,24,392.65
	Total Reserves and Surplus		28,38,55,087.25	29,12,37,254.88
A-2	Grants, Contributions for Specific Purpose		24,77,79,725.90	23,61,95,921.90
A3	Loans			
	Secured Loans		5,11,90,987.50	5,34,44,051.50
	Unsecured Loans		-	-
	Total Loans		5,11,90,987.50	5,34,44,051.50
	TOTAL SOURCES OF FUNDS (A1-A3)		58,28,25,800.65	58,08,77,228.28
B	APPLICATION OF FUNDS			
B1	Fixed Assets			
	Gross Block	B-11	46,91,74,072.96	40,97,34,566.96
	Less : Accumulated Depreciation		14,00,72,289.95	10,54,51,933.96
	Net Block		32,91,01,783.01	30,42,82,633.00
	Capital Work in Progress		12,60,23,474.94	12,60,23,474.94
	Total Fixed Assets		45,51,25,257.95	43,03,06,107.94
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	5,68,94,440.00	6,31,02,000.00
	Add :-Accured Interest		-	-
	Total Investment		5,68,94,440.00	6,31,02,000.00
B3	Current Assets, loans & Advance			
	Stock in hand (Inventories)	B-14	2,98,847.00	2,73,149.00
	Sundry Debtors (Receivables)	B-15	2,30,58,728.00	1,69,77,520.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	53,573.00	41,587.00
	Cash and Bank Balance	B-17	4,35,47,392.70	6,63,16,047.34
	Loans , advances and deposits	B-18	1,02,27,980.00	1,02,27,980.00
	Total Current Assets		7,71,86,520.70	9,38,36,283.34
B4	Current Liabilities and Provisions			
	Deposits received	B-7	29,92,757.00	32,09,922.00
	Deposits Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	30,51,458.00	28,57,048.00
	Provisions	B-10	3,36,203.00	3,00,193.00
	Total Current Liabilities		63,80,418.00	63,67,163.00
B5	Net Current Assets (B3-B4)		7,08,06,102.70	8,74,69,120.34
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		58,28,25,800.65	58,08,77,228.28

For Nagar Parishad Niwari
Chief Municipal Officer

Accounts Officer

For- Madhur Asati & Associates
Chartered Accountants

Asati
CA. MADHUR ASATI
Proprietor
MN-450727
FRN-029369C
UDIN- 25450727BMNPXT4496

[Signature]
लेखापाल
नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

[Signature]
मुख्य नगरपालिका अधिकारी
नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
Balance as per last account	310	31010	31090	
Addition during the year		23,54,55,911.33	-	23,54,55,911.33
Surplus for the year				
Transfers				
Total (Rs.)				
Deductions during the year		23,54,55,911.33	-	23,54,55,911.33
Deficit for the year				
Transfers- Urban & Poor settlement		-8893806.18		(88,93,806.18)
Transfers- other				
Total (Rs.)				
Balance at the end of the Current year		(88,93,806.18)	-	(88,93,806.18)
		22,65,62,105.15	-	22,65,62,105.15

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Special Fund 4	Pension Fund	General Provident Fund
ACCOUNT CODE						
(a) Opening Balance						
(b) Additions to the Special Fund						
• Transfer From Municipal Fund			37,56,950.90			
• Interest/Dividend earned on Special Fund Investment						
• Profit on Disposal of Special Fund Investments						
• Appreciation in Value of Special Fund Investments			15,11,638.55			
• Other addition (Specify nature)						
Total (b)	0.00	0.00	52,68,589.45	0.00		
(c) Payments out of Funds						
(i) Capital Expenditure on						
• Fixed Assets						
• 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						
Transfer to Municipal fund						
Total (c)			52,68,589.45			
Net Balance at the year end (a+b)-(c)						

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Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
31210	Capital Contribution	5,20,24,392.65	-	-	5,20,24,392.65
31211	Capital Reserve	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-
31240	Statutory Reserve	-	-	-	-
31250	General Reserve	-	-	-	-
31260	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	5,20,24,392.65	-	-	5,20,24,392.65

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	32010	32020	3203000	
(a) Opening Balance	11,57,49,508.82	9,70,48,322.08	2,33,98,091.00	23,61,95,921.90
(b) Additions to the Grants*				
* Grant received during the year	90,74,047.00	2,83,04,927.00	-	3,73,78,974.00
* Transfer from Municipal Fund	-	-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments	-	-	-	-
* Appreciation in Value of Special Fund	-	-	-	-
* Other addition (Specify nature)	-	-	-	-
Total (b)	90,74,047.00	2,83,04,927.00	-	3,73,78,974.00
Total (a+b)	12,48,23,555.82	12,53,53,249.08	2,33,98,091.00	27,35,74,895.90
(c) Payments out of Funds				
(I) Capital Expenditure on	90,87,800.00	83,00,000.00	-	1,73,87,800.00
* Fixed Assets	-	-	-	-
* others	-	-	-	-
(II) Revenue Expenditure on	40,01,130.00	44,06,240.00	-	84,07,370.00
* Salary, Wages and allowances etc	-	-	-	-
* Rent Other administrative charges	-	-	-	-
* others	-	-	-	-
(III) Other	-	-	-	-
* Loss on Disposal of Special Fund Investments	-	-	-	-
* Diminution in Value of Special Fund	-	-	-	-
* Transfer to Municipal Fund	-	-	-	-
Total (c)	1,30,88,930.00	1,27,06,240.00	-	2,57,95,170.00
Net Balance at the year end (a+b)-(c)	11,17,34,625.82	11,26,47,009.08	2,33,98,091.00	24,77,79,725.90

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मुख्य नगरपालिका
नगर परिषद निवाड़ी
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Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year	Previous Year
33010	Loans From Central Govt	-	-
33020	Loans From State Govt	-	-
33030	Loans From Govt bodies & Associations	-	-
33040	Loans From International Agencies	-	-
33050	Loans From banks & other FI	5,11,90,987.50	5,34,44,051.50
33060	Other Terms Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	5,11,90,987.50	5,34,44,051.50

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year	Previous Year
33110	Loans From Central Govt.	-	-
33120	Loans From State Govt.	-	-
33130	Loans From Govt.bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans From banks & other FI	-	-
33160	Other Terms Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year	Previous Year
34010	From Contractors	29,92,757.00	32,09,922.00
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From others	-	-
	Total Unsecured Loans	29,92,757.00	32,09,922.00



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नगर परिषद निवाडी
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मुख्य नगरपालिका अधिकारी
नगर परिषद निवाडी
जिला-निवाडी (म०प्र०)

Amt in INR

Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
34110	Civil Works	-	-	-	-	-
34120	Electrical Works	-	-	-	-	-
34180	Others (Contractors)	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year	Previous Year
35010	Creditors	12,216.00	12,216.00
35011	Employee Liabilities	19,67,771.00	19,27,896.00
35012	Interest Accrued and Due	1,18,623.00	1,00,154.00
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	5,74,271.00	4,49,470.00
35030	Govt. Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	others	3,78,577.00	3,67,312.00
35090	Sale Proceeds	-	-
	Total	30,51,458.00	28,57,048.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year	Previous Year
36010	Provisions for Expenses	3,36,203.00	3,00,193.00
36020	Provisions for Interest	-	-
36030	Provisions for Other Assets	-	-
	Total Provisions	3,36,203.00	3,00,193.00



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जिला-निवाड़ी (म०प्र०)

मुख्य नगर पारिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

Amit in INR

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block			
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of Previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	17,61,628.00			17,61,628.00					17,61,628.00	17,61,628.00
41015	Lakes & Pond										
41020	Building	5,71,32,551.56	2,41,43,112.00	-	8,12,75,663.56	1,13,09,082.31	63,33,863.63		1,76,42,945.94	6,38,32,717.82	4,58,23,469.25
41025	Heritage Building										
41030	Road & Bridges	5,24,09,026.86	2,77,24,119.00		8,01,33,145.86	1,86,51,439.20	53,21,825.87		2,39,73,265.07	5,61,59,880.79	3,37,57,587.68
41031	Sewerage And Drainage	2,69,82,931.00	47,28,314.00	-	3,17,11,245.00	69,75,267.06	24,52,973.84		94,28,240.90	2,22,83,004.10	2,00,07,663.94
41032	Waterways	24,66,33,724.00	9,08,287.00		24,75,42,011.00	6,03,57,382.06	1,86,96,485.09		7,90,53,877.15	16,84,88,133.85	18,62,76,331.94
41033	Public Lighting	84,27,736.00	7,21,430.00		91,49,166.00	25,93,375.97	6,36,397.85		32,29,773.82	59,19,392.18	58,34,360.03
41034	Sanitation & SWM										
41040	Plant & Machinery	31,19,305.00	84,048.00	-	32,03,353.00	7,89,065.86	2,40,486.11		10,29,551.97	21,73,801.03	23,30,239.14
41050	Vehicles	83,14,987.00	4,00,000.00	-	87,14,987.00	35,40,578.72	4,97,440.83		40,38,019.55	46,76,987.45	47,74,408.28
41060	Office & Other Equipments	16,06,970.00	1,31,315.00		17,38,285.00	3,83,185.29	1,35,509.97		5,18,695.26	12,19,589.74	12,23,784.71
41070	Furnitures,Fixtures, Fitting & Electrical Appliance	29,11,341.54	5,24,597.00		34,35,938.54	8,29,873.69	2,58,058.98		10,87,932.67	23,48,005.87	20,81,467.85
41080	Other Fixed Assets	4,34,366.00	74,284.00		5,08,650.00	22,673.80	47,313.82		69,987.62	4,38,662.38	4,11,692.20
	Total	40,97,34,566.96	5,94,39,506.00	-	46,91,74,072.96	10,54,51,933.96	3,46,20,355.99	-	14,00,72,289.95	32,91,01,783.01	30,42,82,633.00
	Capital Work-in-Progress	12,60,23,474.94			12,60,23,474.94	NA	NA	NA	NA	12,60,23,474.94	12,60,23,474.94
	Total	53,57,58,041.90	5,94,39,506.00	-	59,51,97,547.90	10,54,51,933.96	3,46,20,355.99	-	14,00,72,289.95	46,51,25,257.95	43,03,06,107.94

Additional Disclosures to the Schedule

- 1 Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4
- 2 Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- 3 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.
- 4 Buildings include office and works buildings. Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- 5 Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways
- 6 Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
- 7 Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.
- 8 No depreciation is to be charged on Land.

(७५) लेखापति
नगर परिषद निवाडी
महाराष्ट्र (मुद्रा)

Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	With whom Invested	Face Value (RS)	Current Year Carrying Cost	Previous Year Carrying Cost
42010	- Central Govt Securities			-	-
42020	- State Govt Securities			-	-
42030	- Debentures and Bonds			-	-
42040	- Preference Shares			-	-
42060	- Units of Mutual Funds			-	-
42080	- Other Investments			-	-
	Total Investments General Fund			0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	With whom Invested	Face Value (RS)	Current Year Carrying Cost	Previous Year Carrying Cost
42110	- Central Govt Securities			-	-
42120	- State Govt Securities			-	-
42130	- Debentures and Bonds			-	-
42140	- Preference Shares			-	-
42160	- Units of Mutual Funds			-	-
42180	- Other Investments			5,68,94,440.00	6,31,02,000.00
	Total Investments Other Fund			5,68,94,440.00	6,31,02,000.00

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year	Previous Year
43010	Stores Loose		-	-
43080	Others		2,98,847.00	2,73,149.00
	Total Stock in hand		2,98,847.00	2,73,149.00



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नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
43110	<u>Receivable For Property Taxes</u>				
	Less than 5 year	84,40,139.00	-	84,40,139.00	66,11,290.00
	More than 5 year		-	-	-
	Sub Total				66,11,290.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Property Taxes	84,40,139.00	-	84,40,139.00	66,11,290.00
43120	<u>Receivable For Other Taxes</u>				
	Less than 3 year	1,44,68,446.00	-	1,44,68,446.00	99,48,697.00
	More than 3 year		-	-	-
	Sub Total				99,48,697.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts				-
	Net Receivables of Other Taxes	1,44,68,446.00	-	1,44,68,446.00	99,48,697.00
43130	<u>Receivable For Fees & User Charges</u>				
	Less than 3 year	40,865.00	-	40,865.00	3,08,948.00
	More than 3 year		-	-	-
	Sub Total	40,865.00	-	40,865.00	3,08,948.00
43140	<u>Receivables For Other Sources</u>				
	Less than 3 year	1,09,278.00	-	1,09,278.00	1,08,585.00
	More than 3 year		-	-	-
	Sub Total	1,09,278.00	-	1,09,278.00	1,08,585.00
43150	<u>Receivables From Government</u>				
	Less than 3 year		-	-	-
	More than 3 year		-	-	-
	Sub Total		-	-	-
	Total of Sundry Debtors (Receivables)	2,30,58,728.00	-	2,30,58,728.00	1,69,77,520.00

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year	Previous Year
44010	Establishment	-	-
44020	Administrative	53,573.00	41,587.00
44030	Operations & Maintenance	-	-
	Total prepaid Expenses	53,573.00	41,587.00

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Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars			Current Year	Previous Year
45010	Cash Balance			0.00	0.00
45020	Balance with Bank-Municipal Funds				
45021	Nationalised Banks			4,35,47,392.70	6,63,16,047.34
45022	Other Scheduled Banks			-	-
45023	Schedules Co-operative Banks			-	-
45024	Post Office			-	-
	Sub Total			4,35,47,392.70	6,63,16,047.34
45040	Balance with bank Special Funds			-	-
45041	Nationalised Banks			0.00	0.00
45042	Other Scheduled Banks			-	-
45043	Scheduled Co-operative Banks			-	-
45044	Post Office			-	-
	Sub Total			0.00	0.00
45060	Balance With Bank- Grant Funds			-	-
45061	Nationalised Banks			-	-
45062	Other Scheduled Banks			-	-
45063	Scheduled Co-operative Banks			-	-
45064	Post Office			-	-
	Sub Total			0.00	0.00
	Total Cash and Bank Balances			4,35,47,392.70	6,63,16,047.34

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
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	1,02,27,980.00	-	-	1,02,27,980.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	1,02,27,980.00	-	-	1,02,27,980.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	1,02,27,980.00	-	-	1,02,27,980.00

Schedule B-18(a): Accumulated Provision Against Loans, Advances, and Deposits

Account Code	Particulars	Current Year	Previous Year
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Other Assets	-	-

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Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year	Previous Year
47010	Deposits Works	-	-
47020	Other Assets Control Accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year	Previous Year
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	others	-	-
	Total Miscellaneous Assets	-	-

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OFFICE OF NAGAR PARISHAD NIWARI
NIWARI, Dist.-NIWARI (M.P.)

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023-24	Previous Year 2022-23
A	INCOME			
	Tax Revenue	IE - 1	1,46,17,506 00	1,50,29,798 00
	Assigned Revenues And Compensation	IE - 2	2,60,16,437 00	2,86,48,680 00
	Rental Income From Municipal Properties	IE - 3	1,35,48,517 00	10,80,479 00
	Fees And User Charges	IE - 4	8,67,348.00	10,69,200 00
	Sales And Hire Charges	IE - 5	11,99,400.00	4,02,480 00
	Revenue Grants, Contribution And Subsidies	IE - 6	2,13,88,930 00	1,07,68,000.00
	Income From Investments	IE - 7	11,735.00	-
	Interest Earned	IE - 8	10,05,366 00	15,66,741 00
	Other Income	IE - 9	5,83,098 24	3,34,452 00
	TOTAL - INCOME		7,92,38,337.24	6,88,99,830.00
B	EXPENDITURE			
	Establishment Expenses	IE - 10	3,09,33,926 00	3,49,52,315 00
	Administrative Expenses	IE - 11	61,30,625.00	72,67,582 00
	Operations And Maintenance	IE - 12	1,37,51,325 00	2,92,34,661.43
	Interest And Finance Charges	IE - 13	15,733 88	4,823 08
	Programme Expenses	IE - 14	11,68,539 00	30,11,774 00
	Revenue Grants, Contribution And Subsidies	IE - 15	-	-
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		3,46,20,355 99	3,20,93,705 89
	TOTAL - EXPENDITURE		8,66,20,504.87	10,65,64,861.40
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		(73,82,167.63)	(4,76,65,031.40)
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		(73,82,167.63)	(4,76,65,031.40)
	Less: Transfer to Reserve Funds		15,11,638 55	8,79,097.85
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(88,93,806.18)	(4,85,44,129.25)

For Nagar Parishad Niwari
Chief Municipal Officer

For- Madhur Asati & Associates
Chartered Accountants

CA. MADHUR ASATI
Proprietor
MN-450727
FRN-029369C
UDIN- 25450727BMNPXT4496

Accounts Officer


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



OFFICE OF NAGAR PARISHAD NIWARI

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024**

Amount in INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year	Previous Year
11001	Property Tax	50,30,000.00	57,03,060.00
11002	Water Tax	65,70,000.00	63,00,000.00
11003	Sewerage Tax	-	-
11004	Conservancy Tax	-	-
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	-	-
11060	Cess	-	-
11080	Other Taxes	30,17,506.00	30,26,738.00
11090	Tax	-	-
	Sub Total	1,46,17,506.00	1,50,29,798.00
11090	Less: Tax Remissions & Refund [Schedule IE-1(a)]	-	-
	Total Refund and remission of tax revenues.	1,46,17,506.00	1,50,29,798.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year	Previous Year
12010	Taxes and Duties Collected By Others	31,47,260.00	14,20,848.00
12020	Compensation in lieu of Taxes & Duties	2,28,69,177.00	2,72,27,832.00
12030	Compensation in lieu of Concession	-	-
	Total assigned revenues & Compensation	2,60,16,437.00	2,86,48,680.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year	Previous Year
13010	Rent From Civic Amenities	1,35,48,517.00	10,80,479.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent from Lease of Lands	-	-
13080	Other Rents	-	-
	Sub Total	1,35,48,517.00	10,80,479.00
13090	Less: Rent Remission & Refund	-	-
	Sub-Total	1,35,48,517.00	10,80,479.00
	Total Rental Income From Municipal Properties	1,35,48,517.00	10,80,479.00


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OFFICE OF NAGAR PARISHAD NIWARI

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024**

Amount in INR

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

Account Code	Particulars	Current Year	Previous Year
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant Of Permit	-	-
14013	Fees for Certificate or Extract	30,640.00	32,894.00
14014	Development Charges	-	-
14015	Regularisation Fees	-	-
14020	Consolidated Penalties And fees	-	3,91,325.00
14040	Others Fees	8,35,008.00	6,28,945.00
14050	User Charges	-	10,000.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	1,700.00	6,036.00
14080	Others Charges	-	-
14090	Fees Remission and Refunds	-	-
	Sub-Total	8,67,348.00	10,69,200.00
14090	Less : Fees Remissions and Refund	-	-
	Sub-Total	8,67,348.00	10,69,200.00
	Total Income from Fees & User Charges	8,67,348.00	10,69,200.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year	Previous Year
15010	Sale of Products	4,50,000.00	-
15011	Sale of Forms & Publications	7,49,400.00	4,02,480.00
15012	Sale of stores & scrap	-	-
15030	Sale of others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from sale & hire charges	11,99,400.00	4,02,480.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
16010	Revenue Grants	2,13,88,930.00	1,07,68,000.00
16020	Reimbursement of expenses	-	-
16030	Contribution towards Scheme	-	-
	Total Revenue Grants , Contributions & Subsidies	2,13,88,930.00	1,07,68,000.00

Schedule IE-7 : Income from Investments

Account Code	Particulars	Current Year	Previous Year
17010	Interest on Investments	11,735.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	11,735.00	


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OFFICE OF NAGAR PARISHAD NIWARI

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024**

Amount in INR

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year	Previous Year
17110	Interest from Bank Account	10,05,366.00	15,66,741.00
17120	Interest on Loans and advances to employees	-	-
17130	Interest on Loans to others	-	-
17180	Other Interest	-	-
	Total Interest Earned	10,05,366.00	15,66,741.00

Schedule IE-9 : Other Income

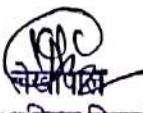
Account Code	Particulars	Current Year	Previous Year
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit On Disposal of Fixed Asset	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund / Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	5,83,098.24	3,34,452.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Income	5,83,098.24	3,34,452.00

Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year	Previous Year
21010	Salaries Wages And Bouns	3,07,88,759.00	3,42,79,278.00
21020	Benefits and Allowances	-	-
21030	Pension	-	4,73,037.00
21040	Other Terminal & Retirement Benefits	1,45,167.00	2,00,000.00
	Total Establishment Expenses	3,09,33,926.00	3,49,52,315.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars	Current Year	Previous Year
22010	Rent Rates & Taxes	-	-
22011	Office Maintenance	5,53,392.00	5,56,611.00
22012	Communication Expenses	44,604.00	71,320.00
22020	Books & Periodicals	-	-
22021	Printing & Stationary	2,56,470.00	5,22,861.00
22030	Travelling & Conveyance	27,84,676.00	31,64,373.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	1,75,100.00	92,800.00
22052	Professional and other Fees	2,96,969.00	3,69,362.00
22060	Advertisement and Publicity	12,92,833.00	17,79,084.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	7,26,581.00	7,11,171.00
	Total Administrative Expenses	61,30,625.00	72,67,582.00


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OFFICE OF NAGAR PARISHAD NIWARI

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024**

Amount in INR

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year	Previous Year
23010	Power & Fuel	-	-
23020	Bulk Purchases	1,00,55,285.00	1,69,64,321.00
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repairs & Maintenance - Infrastructure Assets	15,58,931.00	16,15,725.00
23051	Repairs & Maintenance - Civic Amenities	75,227.00	89,810.00
23052	Repairs & Maintenance - Building	10,13,224.00	63,30,990.00
23053	Repairs & Maintenance - Vehicles	5,27,368.00	7,85,413.00
23054	Repairs & Maintenance - Furniture	1,10,468.00	48,781.00
23055	Repairs & Maintenance - Office Equipments	41,211.00	94,389.00
23056	Repairs & Maintenance - Electrical Appliances	3,69,611.00	14,860.00
23057	Repairs & Maintenance - Plant & Machinery	-	-
23059	Repairs & Maintenance - Others	-	32,75,102.43
23080	Other Operating & Maintenance Expenses	-	15,270.00
	Total Operations & Maintenance	1,37,51,325.00	2,92,34,661.43

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year	Previous Year
24010	Interest on Loans From Central Govt.	-	-
24020	Interest on Loans From State Govt.	-	-
24030	Interest on Loans From Govt. Bodies & Associations	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Interest on Loans From Banks & other Financial Institutions	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	15,733.88	4,823.08
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	15,733.88	4,823.08

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year	Previous Year
25010	Election Expenses	83,243.00	4,78,500.00
25020	Own Programs	10,85,296.00	25,33,274.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	11,68,539.00	30,11,774.00


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OFFICE OF NAGAR PARISHAD NIWARI

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st APRIL 2023 to 31st MARCH 2024**

Amount in INR

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
26010	Grants	-	-
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year	Previous Year
27010	Provisions for doubtful receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues written off	-	-
27040	Assets Written off	-	-
27050	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year	Previous Year
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
29010	Transfer to General Activity Fund	-	-
29020	Public Convenience	-	-
29040	Transfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period

Account Code	Particulars	Current Year	Previous Year
18500	Expenses	-	-
18510	Other Expenses Revenue	-	-
18540	Other Income	-	-
	Sub Total	-	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenue	-	-
28580	Other Expenses	-	-
	Sub Total	-	-
	Total Prior Period Items (a-b)	-	-


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मुख्य नगर प्रलिका अधिकारी
नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)



MUNICIPAL COUNCIL NIWARI
STATEMENT OF CASH FLOW
As at 31 March 2024

Particulars	Amt in INR	Amt in INR
	Current Year	Previous Year
[A] Cash flows from operating activities :-		
Gross surplus/ (deficit) over expenditure	-8893806.18	-48544129.25
Add: Non Cash Expenses & Non Operating Income :		
Adjustments for Depreciation	34620355.99	3,20,93,705.89
Interest & finance expenses	15733.88	4,823.08
Less: Non Operating Income & Gains	0.00	0.00
Adjustments for Profit on disposal of assets	0.00	0.00
Net Of Adjustments Made To Municipal Funds		
Dividend Income		
Revenue Grants		
Investment income		
Other non- operating Income	1017101.00	1566741.00
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	24725182.69	-18012341.28
Changes in current assets and current liabilities		
Add: Decrease in Current Assets & Increase in Current Liabilities		
Other liabilities(Sundry Creditors)	13413963.00	14549164.00
Less: Increase in Curent Assets And Decrease in Current Liabilities		
Loans , advances and deposits	19519600.00	22143209.80
Deposits received		
Extra ordinary items (please specify)		
Net cash generated from / (used in) operating activities [A]	18619545.69	-25606387.08
[B] Cash flows from investing activities :-		
Less:		
(Purchase) of fixed assets & CWIP	59439506.00	5,11,31,866.00
(Increase) / Decrease in Special funds/grants	0.00	0.00
(Increase) / Decrease in Earmarked funds	-1511638.55	-879097.85
(Purchase) of Investments		0.00
Add:		
Proceeds from disposal of assets		
Proceeds from disposal of investments	6207560.00	0.00
Income from Bank's Interest	1005366.00	1566741.00
Interest From Investment	11735.00	0.00
Net cash generated from/ (used in) Investing activities [B]	-50703206.45	-48686027.15


 लेखापति
 नगर परिषद निवाड़ी
 जिला-निवाड़ी (म०प्र०)


 मुख्य नगर पालिका अधिकारी
 नगर परिषद निवाड़ी
 जिला-निवाड़ी (म०प्र०)



[C] Cash flows from financing activities :-

Add:		
Grants Recieved	37378974.00	78297208.80
Loans from banks/others received	0.00	5518400.00
Less:		
Amount paid out of Grant	25795170.00	26048282.00
Loans repaid during the period	2253064.00	3142778.00
Interest and Finance Charges	15733.88	4,823.08
Net cash generated from (used In) financing activities [C]	9315006.12	54619725.72
Net Increase/ (decrease) In cash and cash equivalents (A + B + C)	-22768654.64	-19672688.51
Add: Cash and cash equivalents at beginning of period	66316047.34	85988735.85
Cash and cash equivalents at end of period	43547392.70	66316047.34
Cash and Cash equivalents at the end of the year:		
Cash Balances	0.00	0.00
Bank Balances	43547392.70	66316047.34
Scheduled co-operative banks Balances with Post offices		0
Balances with other banks		
Total of the breakup of cash and cash equivalents	4,35,47,392.70	6,63,16,047.34

For Nagar Parishad Niwari
Chief Municipal Officer

Accounts Officer

नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

For- Madhur Asati & Associates
Chartered Accountants

CA. MADHUR ASATI
Proprietor
MN-450727
FRN-029369C
UDIN- 25450727BMNPXT4496

PARAMETERS		DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
Sr	N					
1. Audit of Revenue		Receipts in rs				
		2023-24	2022-23	% of Growth		
A. REVENUE COLLECTION						
a.	PROPERTY TAX	<u>2441151</u>	<u>1835640</u>	32.99%	Tax collection has increased in a good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming year in collection of revenue.
b.	CONSOLIDATED TAX	<u>846191</u>	<u>857926</u>	-1.37%	Tax collection has reduced	
c.	DEVELOPMENT TAX	<u>1043778</u>	<u>843581</u>	23.73%	Tax collection has increased in a good way	
d.	EDUCATION CESS	<u>519295</u>	<u>422168</u>	23.01%	Tax collection has increased in a good way	
TOTAL (A)		<u>4850415</u>	<u>3959315</u>	22.51%		
B. NON REVENUE COLLECTION						
a.	Rent of Land & building / shops	<u>655565</u>	<u>407115</u>	61.03%	Collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should take step to remove this negativity and increase growth rate in collection of revenue.
b.	Water Tax	<u>3340987</u>	<u>3342460</u>	-0.04%	Tax collection has reduced	
c.	Market fees	<u>371822</u>	<u>274979</u>	35.22%	Collection has reduced	
TOTAL (B)		<u>4368374</u>	<u>4024554</u>	8.54%		



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नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)

14/01/2024
लेखापाल
नगर परिषद निवाड़ी
जिला-निवाड़ी (म०प्र०)