कार्यालय नगरपालिका परिषद, पांढुरना
जिला-पांढुर्णा (म.प्र.)

(E_mail –cmopandurna@mpurban.gov.in, Web site –nppandhurna.com) ☎ 07154-220048, .

क्रमांक 439 / लेखा / न.पा. / 2024 पांढुरना, दिनांक :– 18/12/24

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास,
म.प्र. भोपाल

विषयः– वित्तीय वर्ष 2023–24 सी.ए. संपरिक्षित वित्तीय लेखे प्रेषित करने के संबंध में।

...000....

उपरोक्त विषयान्तर्गत लेख है, कि नगरपालिका परिषद, पांढुरना की वित्तीय वर्ष 2023–24 सी.ए. संपरिक्षित वित्तीय लेखे की प्रति साथ संलग्न कर आपकी ओर सादर प्रेषित है।

संलग्नः– उपरोक्तानुसार।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद
पांढुरना

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

पृ.क्र. 440 / लेखा / न.पा. / 2024 पांढुरना, दिनांक :– 18/12/24

प्रतिलिपिः–

1 संयुक्त संचालक, (वित्त) नगरीय प्रशासन एवं विकास, म.प्र. भोपाल की ओर सूचनार्थ सादर प्रेषित ।

2 संयुक्त संचालक, नगरीय प्रशासन एवं विकास, जबलपुर संभाग जबलपुर की ओर सूचनार्थ सादर प्रेषित ।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,
पांढुरना

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

AUDIT REPORT

OF

MUNICIPAL COUNCIL PANDHURNA

DISTRICT – PANDHURNA

Year 2023-24

Auditor

Rahul Rawat & co.

Chartered Accountants

-: INDEX :-

RAHUL RAWAT & CO.
Chartered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawan
Bhopal - Pin Code 462023
Mobile No. 8839443031
Email Id : carahulrawattt@gmail.com

AUDIT REPORT

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

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M. No. - 439685

UDIN No.- 24439685BKGXYH3964

MUNICIPAL COUNCIL PANDHURNA

AUDIT OBSERVATIONS

Audit of Revenue

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

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

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Audit of Expenditures

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

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

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS
BHOPAL

Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

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

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

[redacted]

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नगर पालिका परिषद पांढुर्ना
जिला पांढुर्ना (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Store Department

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

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

Revenue Department

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

मुख्य नगरपालिका अधिकारी

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

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

मुख्य नगरपालिका अधिकारी

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

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

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

Date :
UDIN :

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

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

URBAN LOCAL BODY - PANDHURNA

BALANCE SHEET as at 31st March 2024

	Particulars	Schedule No.	Current Year (Rs.)		Previous Year (Rs.)	
A	**SOURCES OF FUNDS**					
A1	**Reserves and Surplus**					
	Municipal (General) Fund	B-1	20,84,71,748		7,55,63,855	
	Earmarked Funds	B-2	91,69,363		73,20,365	
	Reserves	B-3	70,02,48,138		67,80,60,838	
	Total Reserves and Surplus			**91,78,89,249**		**76,09,45,058**
A2	**Grants,Contribution for Specific Purpose**	B-4	4,49,87,940	4,49,87,940	5,67,13,948	5,67,13,948
A3	**Loans**					
	Secured loans	B-5	-		-	
	Unsecured loans	B-6	-		-	
	Total Loans			-		-
	TOTAL SOURCES OF FUNDS [A1 - A3]			**96,28,77,189**		**81,76,59,006**
B	**APPLICATION OF FUNDS**					
B1	**Fixed Assets**	B-11				
	Gross Block		55,23,66,101		51,31,42,045	
	Less: Accumulated Depreciation		23,14,51,657		20,05,32,202	
	Net Block		**32,09,14,444**		**31,26,09,843**	
	Capital Work-in-Progress		50,00,80,818		49,52,84,343	
	Total Fixed Assets			**82,09,95,262**		**80,78,94,186**
B2	**Investments**					
	Investment- General Fund	B-12	-		-	
	Investment- Other Funds	B-13	7,15,08,199		7,15,08,199	
	Total investment			**7,15,08,199**		**7,15,08,199**
B3	**Current assets,loans & advances**					
	Stock in hand (inventories)	B-14	4,18,870		4,18,870	
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		1,57,98,775		1,62,39,040	
	Less: Accumulated Provision against bad and doubtful receivables		-		-	
	Sundry Debtors (Receivables) - Net		**1,57,98,775**		**1,62,39,040**	
	Prepaid expenses	B-16	-		-	
	Cash and Bank Balances	B-17	7,02,37,290		6,60,02,432	
	Loans, advances and deposits	B-18	-		12,57,510	
	Total Current Assets		**8,64,54,935**		**8,39,17,852**	
B4	**Current Liabilities and Provisions**					
	Deposits received	B-7	56,38,996		10,37,20,234	
	Deposit Works	B-8	-		-	
	Other liabilities (Sundry Creditors)	B-9	99,08,310		4,11,69,429	
	Provisions	B-10	5,33,901		7,71,568	
	Total Current Liabilities		**1,60,81,206**		**14,56,61,231**	
B5	**Net Current Assets (B3-B4)**			7,03,73,728		-6,17,43,379
C	**Other Assets**	B-19		-		-
D	**Miscellaneous Expenditure (to the extent not Written off)**	B-20		-		-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]			**96,28,77,189**		**81,76,59,006**

Date :
UDIN :

For RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M. No. - 439685

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

ATTACHED TO AND FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2024

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
31010	**Balance as per last amount**	-	-	-	-	7,55,63,855
	Additions during the year	-	-	-	-	13,21,56,274
31090	Surplus for the year	-	-	-	-	20,09,129
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	**20,97,29,258**
	Deductions during the year	-	-	-	-	12,57,510
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
310	**Balance at the end of the current year**	-	-	-	-	**20,84,71,748**

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

Account Code	Particulars	Illegal Colony	Sanchit Nidhi	Janbhagidari	General Provident Fund	Pension Fund
	(a) Opening Balance	-	**73,20,365**	-	-	-
	(b) Additions to the Special Fund		-	-	-	-
	· Transfer from Municipal Fund	-	18,48,998	-	-	-
	· Interest/Dividend earned on Special Fund Investments	-	-	-	-	-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-
	· Appreciation in Value of Special	-	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	-
	Total (b)	-	**18,48,998**	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-
	· Others	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-
	· Salary, Wages and allowances	-	-	-	-	-
	Contributions	-	-	-	-	-
	[3] Other:	-	-	-	-	-
	· Loss on disposal of Special Fund investments	-	-	-	-	-
	· Diminution in Value of Special Fund investments	-	-	-	-	-
	· Transferred to Municipal Fund	-	-	-	-	-
	Total (c)	-	-	-	-	-
311	**Net Balance of Special Funds [(a+b)-(c)]**	-	**91,69,363**	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	67,80,60,838	5,31,06,755	73,11,67,593	3,09,19,455	70,02,48,138
31250	General Reserve	-	-	-	-	-
	Total Reserve funds	**67,80,60,838**	**5,31,06,755**	**73,11,67,593**	**3,09,19,455**	**70,02,48,138**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	**50,72,924**	**5,16,41,024**		-		**5,67,13,948**
(b) Additions to the Grants						-
Grant received during the year	1,70,41,661	7,30,40,552		-	-	**9,00,82,213**
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	**1,70,41,661**	**7,30,40,552**	-	-	-	**9,00,82,213**
Total (a+b)	**2,21,14,585**	**12,46,81,576**	-	-	-	**14,67,96,161**
(C) Payment out of funds						-
Capital expenditure of Fixed Assets	63,82,445	3,14,15,775	-	-	-	**3,77,98,220**
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	66,56,191	4,06,41,072	-	-	-	**4,72,97,263**
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Payment to Beneficiaries	4,28,000	1,62,84,738	-	-	-	**1,67,12,738**
Diminution in Value of Grant investments	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-
Grant Adjustments	-	-	-	-	-	-
Total (C)	**1,34,66,636**	**8,83,41,585**	-	-	-	**10,18,08,221**
Net balance at the year end (a+b)- (C)	**86,47,949**	**3,63,39,991**	-	-	-	**4,49,87,940**

मुख्य नगरपालिका अधिकारी

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	-	-
33020	Loans from State Government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Notes:

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;

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

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	-	-
33120	Loans from State Government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Un-Secured Loans	-	-

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	56,38,996	10,37,20,234
34020	From Revenues	-	-
34030	From Staff		
34080	From other	-	-
	Total deposits received	**56,38,996**	**10,37,20,234**

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	-	-
35011	Employee Liabilities	51,32,168	54,00,000
35012	Unsecured Liabilities	-	1,01,56,274
35013	Outstanding liabilities	7,73,829	-
35020	Recoveries Payable	40,02,313	2,56,13,155
35030	Government Dues Payable	-	-
35040	Refunds Payable		-
35041	Advance Collection of Revenues	-	-
	Total Other Liabilities (Sundry Creditors)	**99,08,310**	**4,11,69,429**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	5,33,901.00	7,71,568.00
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provision	**5,33,901.00**	**7,71,568.00**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land & Buildings										
41010	Land	76,16,233	-	-	76,16,233	-	-	-	-	76,16,233	76,16,233
41015	Lakes and Pond	13,21,998	-		13,21,998	-	-	-	-	13,21,998	13,21,998
41020	Buildings	36,44,81,298	39,15,844	-	36,83,97,142	15,77,63,910	1,22,79,905	-	17,00,43,815	19,83,53,327	20,67,17,388
41025	Heritage Buildings	-	-		-	-	-	-			-
	Infrastructure Assets							-			-
41030	Roads and Bridges	93,70,228	2,72,28,135		3,65,98,363	43,12,412	48,95,575	-	92,07,987	2,73,90,376	50,57,816
41031	Sewerage and drainage	21,61,466	40,03,674		61,65,140	4,91,785	4,25,380	-	9,17,165	52,47,975	16,69,681
41032	Water ways	4,58,22,185	-		4,58,22,185	63,52,273	45,82,219	-	1,09,34,492	3,48,87,693	3,94,69,912
41033	Public Lighting	23,48,993	27,13,077		50,62,070	6,91,331	5,06,208	-	11,97,539	38,64,531	16,57,662
41034	Bridges	-	3,90,920		3,90,920	-	26,061	-	26,061	3,64,859	-
	Other Assets						-	-			-
41040	Plants & Machinery	63,135	-		63,135	6,314	6,314	-	12,628	50,507	56,821
41050	Vehicles	30,37,875	3,67,238		34,05,113	4,63,728	3,40,512	-	8,04,240	26,00,873	25,74,147
41060	Office & other equipment	8,33,726	3,09,947		11,43,673	1,34,478	2,22,051	-	3,56,529	7,87,144	6,99,248
41070	Furniture, Fixtures, electrical appliances	8,20,204	2,95,221		11,15,425	82,020	1,08,760	-	1,90,780	9,24,645	7,38,184
41080	Other fixed assets	7,52,64,704	-		7,52,64,704	3,02,33,951	75,26,470	-	3,77,60,421	3,75,04,283	4,50,30,753
	Total	**51,31,42,045**	**3,92,24,056**	**-**	**55,23,66,101**	**20,05,32,202**	**3,09,19,455**	**-**	**23,14,51,657**	**32,09,14,444**	**31,26,09,843**
412	**Capital Work in Progress**	**49,52,84,343**	**47,96,475**	**-**	**50,00,80,818**					**50,00,80,818**	**49,52,84,343**

Note:

1. Additions include fixed asset created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 201 be equal to the closing asset balance as on 31 March 2011.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage 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.

No depreciation is to be charged on Land.

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Shares Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments		-	-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Shares Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	7,15,08,199	7,15,08,199
	Total of Investments General Fund		-	**7,15,08,199**	**7,15,08,199**

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	4,18,870	4,18,870
43020	Tools Others	-	-
	Total Stock in hand	4,18,870	4,18,870

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	***Receivables for property taxes***				
	Less than 5 years	63,49,676	-	63,49,676	1,15,92,717
	More than 5 years		-	-	-
	Sub-total	**63,49,676**	-	**63,49,676**	**1,15,92,717**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-	
	Net Receivables of property Taxes	**63,49,676**	-	**63,49,676**	**1,15,92,717**
43120	***Receivables of Other Taxes***				
	Less than 3 years	46,21,404	-	46,21,404	28,91,031
	More than 3 years		-	-	-
	Sub-total	**46,21,404**	-	**46,21,404**	**28,91,031**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-	
	Net Receivables of Other Taxes	**46,21,404**	-	**46,21,404**	**28,91,031**
	Receivable of Cess Income				
	Less than 3 years	-	-	-	-
	More than 3 years		-	-	
	Sub-total	-	-	-	-
43130	***Receivables for Fees and User Charges***				
	Less than 3 years	34,20,127	-	34,20,127	12,96,750
	More than 3 years		-	-	
	Sub-total	**34,20,127**	-	**34,20,127**	**12,96,750**
43140	***Receivables from Other Sources***				
	Less than 3 years	14,07,568	-	14,07,568	4,58,542
	More than 3 years		-	-	
	Sub-total	**14,07,568**	-	**14,07,568**	**4,58,542**
43150	Receivables from Government	-			-
	Sub-total	**48,27,695**	-	**48,27,695**	**17,55,292**
43180	Receivables Control Account	-			-
	Sub-total	-			-
	Total of Sundry Debtors (Receivables)	**1,57,98,775**	-	**1,57,98,775**	**1,62,39,040**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	**Cash Balance**	-	**7,21,797**
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	2,29,15,649	4,34,48,441
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank		
45024	Post Office	-	-
	Sub- Total	**2,29,15,649**	**4,34,48,441**
	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	4,73,21,640	2,18,32,194
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	**4,73,21,640**	**2,18,32,194**
	Total Cash and Bank balances	**7,02,37,290**	**6,60,02,432**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	12,57,510	-	12,57,510	-
46020	Employees Provident Fund Loans	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub- Total	**12,57,510**	**-**	**12,57,510**	**-**
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**12,57,510**	**-**	**12,57,510**	**-**

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

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

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	**-**	**-**

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Miscellaneous expenditure	**-**	**-**

For RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M. No. - 439685

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

URBAN LOCAL BODY - PANDHURNA

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No.	Current Year (Rs)	Previous year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	1,62,81,315	1,55,67,109
	Assigned Revenues & Compensations	IE-2	5,89,53,210	6,56,28,372
	Rental Income From Municipal Properties	IE-3	1,87,27,973	95,84,093
	Fees & User Charges	IE-4	87,83,755	1,11,41,191
	Sale & Hire Charges	IE-5	19,56,972	1,84,735
	Revenue Grants, Contribution & Subsidies	IE-6	7,82,16,718	8,14,60,762
	Income From Investments	IE-7	5,59,810	-
	Interest Earned	IE-8	6,88,894	14,90,271
	Other Income	IE-9	3,28,774	27,93,372
	Total - INCOME		**18,44,97,421**	**18,78,49,905**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	9,76,78,365	10,57,20,486
	Administrative Expenses	IE-11	52,08,426	64,82,650
	Operations & Maintenance	IE-12	3,91,89,642	6,77,39,227
	Interest & Finance Charges	IE-13	763	29,607
	Programme Expenses	IE-14	8,60,854	12,39,978
	Revenue Grants, Contribution and Subsidies	IE-15	67,81,790	7,01,908
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	18,48,998	33,84,370
	Depreciation	B-11	3,09,19,455	-
	Total - EXPENDITURE		**18,24,88,292**	**18,52,98,226**
C	***Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)***		**20,09,129**	**25,51,680**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**20,09,129**	**25,51,680**
F	Less: Transfer to Reserved Fund		-	-
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**20,09,129**	**25,51,680**

UDIN No. -

Date :

For RAHUL RAWAT & CO.
Chartered Accountants

CA Rahul Rawat
FRN No. - 025933C
M.No. - 439685

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

ATTACHED TO AND FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	74,16,229	69,82,917
11002	Water Tax	31,51,000	29,75,640
11003	Consolidated Tax	21,73,200	20,52,150
11004	Conservancy Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	14,24,202	13,50,686
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11060	Cess	-	-
11080	Others Taxes	21,16,684	22,05,716
	Sub Total	**1,62,81,315**	**1,55,67,109**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		
	Sub Total	**1,62,81,315**	**1,55,67,109**
	Total Tax Revenue	**1,62,81,315**	**1,55,67,109**

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax		-
1109002	Octroi & Toll		-
	Cess Income		
1109003	Surcharge		-
1109004	Advertisement tax		-
1109011	Others		-
	Total refund and remission of tax revenues	-	-

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	85,28,441	56,13,300
12020	Compensation in Lieu Of Taxes/Duties	5,04,24,769	6,00,15,072

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

12030	Compensation in Lieu Of Concession	-	
	Total Assigned Revenues & Compensations	**5,89,53,210**	**6,56,28,372**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	1,87,27,973	95,29,093
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	-	55,000
	Sub Total	**1,87,27,973**	**95,84,093**
13090	Less: Rent remission and refunds	-	-
	Sub Total	**1,87,27,973**	**95,84,093**
	Total Rental Income From Municipal Properties	**1,87,27,973**	**95,84,093**

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	10,13,937	29,36,632
14011	Licensing Fees	7,81,747	2,82,647
14012	Fees for Grant of Permit	-	-
14013	Fees For Certificate Or Extract	-	-
14014	Development Charges	5,42,651	9,01,086
14015	Regularisation Fees	21,77,764	13,72,399
14020	Penalties And Fines	3,63,081	2,83,071
14040	Other Fees	23,82,603	18,41,120
14050	User Charges	15,21,972	35,21,735
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub Total	**87,83,755**	**1,11,38,690**
14090	Less: Rent Remission and Refunds	-	(2,501)
	Sub Total	**87,83,755**	**1,11,41,191**
	Total Income from Fees & User Charges	**87,83,755**	**1,11,41,191**

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	-	-
15011	Sale of Forms & Publications	19,56,097	1,84,735
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

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Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	1,87,27,973	95,29,093
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	-	55,000
	Sub Total	**1,87,27,973**	**95,84,093**
13090	Less: Rent remission and refunds	-	-
	Sub Total	**1,87,27,973**	**95,84,093**
	Total Rental Income From Municipal Properties	**1,87,27,973**	**95,84,093**

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	10,13,937	29,36,632
14011	Licensing Fees	7,81,747	2,82,647
14012	Fees for Grant of Permit	-	-
14013	Fees For Certificate Or Extract	-	-
14014	Development Charges	5,42,651	9,01,086
14015	Regularisation Fees	21,77,764	13,72,399
14020	Penalties And Fines	3,63,081	2,83,071
14040	Other Fees	23,82,603	18,41,120
14050	User Charges	15,21,972	35,21,735
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub Total	**87,83,755**	**1,11,38,690**
14090	Less: Rent Remission and Refunds	-	(2,501)
	Sub Total	**87,83,755**	**1,11,41,191**
	Total Income from Fees & User Charges	**87,83,755**	**1,11,41,191**

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	-	-
15011	Sale of Forms & Publications	19,56,097	1,84,735
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

15040	Hire Charges for Vehicles	875	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges - income head- wise	**19,56,972**	**1,84,735**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	4,72,97,263	8,14,60,762
16020	Reimbursement of Expenses	-	-
16040	Contribution Towards Fixed Assets	3,09,19,455	-
	Total Revenue Grants, Contribution & Subsidies	**7,82,16,718**	**8,14,60,762**

Schedule IE-7: Income From Investments - General Fund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	5,59,810	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	**5,59,810**	**-**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	6,88,894	14,90,271
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**6,88,894**	**14,90,271**

Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets		
18040	Recovery From Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	1,26,410	-
18080	Miscellaneous Income	2,02,364	27,93,372

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

18540	Other Income	-	-
	Total Other Income	**3,28,774**	**27,93,372**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	8,35,00,030	9,76,17,815
21020	Benefits And Allowances	17,37,920	5,21,692
21030	Pension	1,12,57,342	70,11,570
21040	Other Terminal & Retirement Benefits	11,83,073	5,69,409
	Total Establishment Expenses	**9,76,78,365**	**10,57,20,486**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	3,57,732	4,66,799
22012	Communication Expenses	65,507	73,254
22020	Books & Periodicals	17,489	1,03,268
22021	Printing and Stationery	4,95,953	16,70,385
22030	Travelling & Conveyance	2,25,619	1,10,383
22040	Insurance	4,02,435	4,43,954
22050	Audit Fees	76,700	76,700
22051	Legal Expenses	21,565	3,76,180
22052	Professional and Other Fees	11,47,266	4,77,665
22060	Advertisement And Publicity	20,74,271	13,62,160
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	3,23,888	13,21,903
	Total Administrative Expenses	**52,08,426**	**64,82,650**

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	2,11,56,435	3,71,76,972
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	1,25,418	7,43,857
23050	Repairs & Maintenance - Infrastructure Assets	68,13,366	1,25,25,143
23051	Repairs & Maintenance - Civic Amenities	71,25,670	72,87,174
23052	Repairs & Maintenance - Buildings	6,61,485	7,98,091
23053	Repairs & Maintenance - Vehicles	19,58,800	23,20,856
23054	Repairs & Maintenance - Furniture	-	-
23055	Repairs & Maintenance - Office Equipments	60,988	74,621
23056	Repairs & Maintenance - Electrical Appliances	7,58,351	21,16,491
23057	Repairs & Maintenance - Heritage Building	-	21,215
23059	Repairs & Maintenance - Others	-	95,462

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

BHOPAL
CHARTERED ACCOUNTANTS

23080	Other Operating & Maintenance Expenses	5,29,130	45,79,345
	Total Operations & Maintenance	**3,91,89,642**	**6,77,39,227**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्ना
जिला पांढुर्ना (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government		
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Government Bodies & Associations		-
24040	Interest on Loans From International Agencies		-
24050	Interest on Loans From Banks & Other Financial Institutions	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	763	29,607
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**763**	**29,607**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	3,12,017	7,83,681
25020	Own Programs	5,48,837	4,56,297
25030	Share in Programs Of Others	-	-
	Total Programme Expenses	**8,60,854**	**12,39,978**

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants [specify details]	67,81,790	7,01,908
26020	Contributions [specify details]	-	
26030	Subsidies [specify details]		
	Total Revenue Grants, Contribution and Subsidies	**67,81,790**	**7,01,908**

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables		
27020	Provision for Other Assets		
27030	Revenues Written Off		
27040	Assets Written Off		
27050	Miscellaneous Expense Written Off		
	Total Provisions and Write Off	-	-

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

URBAN LOCAL BODY - PANDHURNA

Receipts and Payments for the period 1-Apr-2023 to 31-Mar-2024

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2023 to 31-Mar-2024			1-Apr-2023 to 31-Mar-2024	
Opening Balance		**6,60,02,432.00**	**21010-00 - Consolidated Salaries, Wages & Bonus**		**7,08,85,253.00**
45020-02 AU Bank 4431 C	5,34,216.00		21010-02-Arrears of Salary		**2,18,134.00**
45020-03 BOB 1056 C	2,13,93,111.33		21010-21 - Wages		**70,19,487.00**
45020-04 BOB 1057 C	1,12,13,027.50		21020-02 - Remuneration & Fees Councillors		**12,23,600.00**
45020-06 Indian Bank 1715 C	75,01,777.99		21020-22-Dearness Allowance		**5,09,520.00**
45020-07 Indusind Bank 5714 C	1,66,995.82		21020-71 - Staff Training Expenses		**4,800.00**
45020-08 Indusin Bank 5723 C	36,750.73		21030-00 - Consolidated Pension		**10,18,190.00**
45020-09 Indusin Bank 0466 C	2,67,128.28		21030-44 EPF		**67,52,477.00**
45020-10 SBI 3663/189 C	1,29,61,761.81		21030-45 NPS		**34,86,675.00**
45020-11 SBI 40588 C	9,18,913.66		21040-11 - Leave Encashment		**11,83,073.00**
45020-12 SBI 5533	35,895.00		22011-01 - Electricity Charges Office		**3,57,732.00**
45020-14 UBI 2595 PMAY C	26,48,780.00		22012-01 - Telephone Expenses		**11,377.00**
45020-15 UBI 10987 C	1,04,681.44		22012-11 - Web, Internet		**54,130.14**
45020-16 UBI 10989 C	61,16,970.75		22020-02 - Newspapers		**17,489.00**
45020-17 YES Bank 0050 C	13,80,624.69		22021-01 - Printing Expenses		**1,26,957.00**
Cash	7,21,797.00		22021-02 - Stationery		**2,48,407.00**
11001-00 - Consolidated Property Tax		**8,581.00**	22021-03 - Computer Stationery And Consumables		**73,273.00**
11001-41 - Surcharge on Property and Water Tax		**5,19,230.00**	22021-04 Photo Copy Expenses		**12,000.00**
12010-15 Mudrank Sulk		**85,28,441.00**	22021-05-Photo Graphy		**35,316.00**
12020-01 - Compensation in Lieu of Octoi		**5,04,24,769.00**	22030-21 - Hire & Conveyance Expenses		**2,25,619.00**
13010-01 - Rent From Markets		**5,42,268.00**	22040-02 - Insurance Vehicles		**4,02,435.00**
13010-02 - Shops Premium Rashi		**1,66,27,508.00**	22050-00 - Consolidated Audit Fees		**76,700.00**
13010-03 - Rent From Community Halls		**7,03,070.00**	22051-01 - Legal Fees		**21,565.00**
13010-12-Saptahik Market Fee		**5,81,817.00**	22052-01 - Technical Fees		**3,065.64**
13010-13 Pandit Dindyal Mangal Bhawan		**8,400.00**	22052-11 - Legal Fee		**2,15,600.00**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2023 to 31-Mar-2024			1-Apr-2023 to 31-Mar-2024	
13010-44 Swami Vivekanand Watchnalay		8,910.00	22052-21 - Consultancy Fees,Charges		8,39,542.44
14010-04-Pasupanjiyan		91,500.00	22052-33 SUPER VISION CHARGES		89,058.00
14010-50 Namankan Sulk		9,22,437.00	22060-01 - Advertisement Expenses		11,05,965.40
14011-01 - Trade License Fees		50,325.00	22060-11 - Publicity Expenses		1,66,871.00
14011-02 - License Fees Hotels		3,030.00	22060-31 - Cultural Events		8,01,435.00
14011-06 - Fees From Casual Vendors		7,18,367.00	22080-00-Consolidated Other Administrative Expense		73,422.98
14011-33 SAHUKARI LIACENCE		10,025.00	22080-01 - Expenses for Meeting Of Corporation/MMIC		31,478.00
14014-14 Colony Develop. Charges		5,42,651.00	22080-15 Anugrah Rashi		50,000.00
14015-03 -Building Construction Regularization Fees		21,77,764.00	22080-51 - Miscellaneous Expenses		1,11,689.00
14020-01 - Property Tax		890.00	22080-88 Tent Houses Exp.		57,298.00
14020-04 - Penalty Charges		3,59,591.00	23010-00 - Consolidated Power & Fuel		10,40,306.00
14020-11 Polothin Penalty		2,600.00	23010-01 - Water Works City		13,06,954.00
14040-02 - Parking Fee		65,330.00	23010-02 - Street Lighting City		6,74,312.00
14040-10 - Delay Fees		5,55,252.00	23010-03 FUEL		1,13,83,659.80
14040-12 - Road Cutting Charges		1,08,150.00	23010-05 Water Way Gramin		3,53,768.00
14040-13 - Application Fees		3,45,132.00	23010-07 Street Gramin		15,224.00
14040-15 - Nal Connection(Sayojan() Charges		12,33,544.00	23010-33 Water Supply Nandveni Mohgao		13,00,000.00
14040-22 Swakchha Sulk Bakaya		7,94,933.00	23010-44 Nadaiwani Electricity Charges		10,00,000.00
14040-23 Swechha Sulk Current		4,79,161.00	23010-50 Electricity Expenses		22,62,791.00
14040-50 Dakhal Sulk		58,719.00	23040-01 - Hire Charges Of Machineries		1,25,418.00
14050-02 - Septic Tank Cleaning Charges		1,21,155.00	23050-00 -Consoli Repairs&Maintenance Infrastructure Assets		31,16,101.33
14050-08 - Water Supply		750.00	23050-21 - Water Ways		31,45,310.09
14050-10- Dakhal Shulk		8,500.00	23050-31 - Public Lighting		97,320.00
14050- 12 Garbage Charges Baakaya		1,350.00	23050-35-Motor Pump		80,706.00
14050-15 Kanji House Charges		600.00	23050-97 Yelam		6,31,741.00
14050-16 - New Nal Connection Charges		8,918.00	23051-00 -Consoli Repairs&Maintenance-Civic Amenities		8,58,766.80
14050-21 Service Charges		16,800.00	23051-01 - Parks, Nurseries & Gardens		3,28,133.00

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

Receipts	Nagar Palika Parishad Pandhurna 1-Apr-2023 to 31-Mar-2024	Payments	Nagar Palika Parishad Pandhurna 1-Apr-2023 to 31-Mar-2024
14050-40 Laxmi Safae	72,165.00	23051-02 - Lakes & Ponds	4,99,200.00
14050-44 Fire Rent	12,000.00	23051-06 Workshop & Helth Department	54,39,570.00
14050-9 Garbage Charges Current	750.00	23052-00 - Consoli Repairs & Maintenance -Buildings	3,47,358.00
15011-01 - Sale of Tender Papers	12,95,533.00	23052-01 - Office Buildings(R&M)	78,248.00
15011-02 - Sale of Ration Card & Other Forms	4,45,827.00	23052-15 Toilet Repairing	2,35,878.79
15011-03 Sale of Ration Cards	2,14,737.00	23053-00 - Consoli Repairs & Maintenance -Vehicles	19,58,799.96
16010-01 - From State Government	2,52,000.00	23055-00 - Consolidated Office & Other Equipments	12,120.00
17110-00 - Consolidated Interest From Bank Accounts	6,88,894.00	23055-10-Cooler	48,868.00
18060-21 - Advertisement Tax	1,26,410.00	23056-02 - Electrical Fittings	6,22,580.00
18080-00 - Consolidated Miscellaneous Income	69,410.00	23056-11 Electricty Pole	1,35,770.52
18080-33 Other Income	1,32,954.00	23080-00-Consoli Other Operating&Maintenance Expenses	43,370.00
23050-00 -Consoli Repairs&Maintenance Infrastructure Assets	2,57,812.00	23080-19-Dustbins	95,760.00
26010-11 PMAY	24,63,000.00	23080-4 Antisty Saahayta Rashi	3,90,000.00
32010-14-NULM	17,878.00	24070-00 - Consolidated Bank Charges	762.73
32010-22 15th Commission Grants	66,38,313.00	25010-00 - Consolidated Election Expenses	3,12,016.52
32010-22 15TH FIN COMMISION Tied M	99,57,470.00	25020-00 - Consolidated Own Programme	5,48,837.00
32010-24 Swachh Bharat Mission	4,28,000.00	26010-11 PMAY	90,50,000.00
32020-00 - Consolidated Grants From State Govt.	74,40,442.00	26010-19-Sawach Bharat Mission	1,94,790.00
32020-05-Adhsanrachna Vikas Fund	82,82,400.00	32020-56-Grant for PMAY M	5,00,000.00
32020-07 - Vishesh Nidhi	10,00,000.00	34010-02 - Retention Money	1,84,049.00
32020-11 - Grants for Road Construction M	72,29,503.00	34010-09 EE INSPRCTION	15,00,000.00
32020-11 - State Finance Commis. M	2,16,49,279.00	34010-11 - Security Deposit(SD)	24,15,666.38
32020-13 Kayakalp Grant M	61,00,000.00	35011-01 - Salaries, Wages And Bonus Payable	53,34,479.00
32020-14-MP / MLA Grant M	78,02,351.00	35011-06 NPS Payable	2,50,509.00
32020-17-Mool Bhoot Yojna M	1,06,31,616.00	35012-23 - Loans From Govt. Bodies & Association	60,000.00
32020-21 - MLA LAD (Local Area Development Fund M	23,758.00	35013-02 - Electricity Bill Outstanding	10,45,591.00
32020-25 Sambhal Yojna	3,25,000.00	35020-08 GST	11,50,493.00

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2023 to 31-Mar-2024			1-Apr-2023 to 31-Mar-2024	
32020-56-Grant for PMAY M		**14,00,000.00**	35020-22 - TDS - Contractors		**14,00,113.00**
34010-01 - Earnest Money Deposi (EMD)		**5,74,451.00**	36010-00 - Consolidated Provision For Expenses		**2,37,667.00**
34010-02 - Retention Money		**6,65,413.89**	41020-14-Shed & Chabutra Constn		**2,11,886.47**
34010-09 EE INSPRCTION		**26,38,622.00**	41020-77 Retarning Wall		**37,03,958.00**
34010-11 - Security Deposit(SD)		**21,39,990.00**	41030-01 - Concrete Road CCR		**2,72,28,134.74**
35020-08 GST		**11,50,493.00**	41031-00 - Consolidated Sewerage & Drainage		**40,03,674.00**
35020-22 - TDS - Contractors		**14,00,113.00**	41033-04- Electric Pole		**2,00,000.00**
35020-36-Labour Cess		**3,89,157.88**	41033-05 Street Light		**25,13,077.00**
43110-01 - Property Tax Receivable -Current Year		**33,68,796.00**	41034-05 - Bridges & Flyovers		**3,90,920.00**
43110-07 - Property Tax Receivable -Others		**15,67,663.00**	41050-00 - Consolidated Vehicles		**3,34,000.00**

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2023 to 31-Mar-2024			1-Apr-2023 to 31-Mar-2024	
43120-01 - Other Tax Receivable -Current Year		**11,20,337.00**	41050-05 - Rikshaw with Trolley		**33,238.00**
43120-05 - Other Tax Receivable -Others		**10,93,413.00**	41060-00 - Consolidated Office&Other Equipment		**17,000.00**
43120-21 Education Cess Current		**9,80,125.00**	41060-08 - Printer		**48,669.94**
43120-22 Education Cess Bakaya		**4,24,953.00**	41060-10- Biomatric Machine		**6,900.00**
43120-31 Vikash Upkar Chalu		**13,07,867.30**	41060-10- Cooler		**1,59,392.00**
43120-32 Nagari Vikas Upkar Bakaya		**5,57,018.00**	41060-11 GPS Tracker Device		**28,155.00**
43130-01 - Water Supply Receivable -Current Year		**23,28,772.00**	41060-21 CCTV		**49,830.00**
43130-05 - Water Supply Receivable -Others		**19,98,851.00**	41070-00 - Consolidated Furniture & Appliances		**1,42,078.60**
43140-01 - Rent Receivable - Current Year		**2,13,840.00**	41070-01 - Chairs		**1,19,325.99**
43140-05 - Rent Receivable - Others		**20,47,944**	41070-02 - Tables		**33,816.00**
JCB RENT		**875**	41210-01 - Buildings		**4,40,028.00**
Namankan Application Fees		**16,476**	41210-04-Shopping Complex		**43,56,447.00**
WACHNALAY SULK		**4,890**	**Closing Balance**		**7,02,37,289.81**
			45020-02 AU Bank 4431 C	5,60,073.00	
			45020-03 BOB 1056 C	25,32,673.71	
			45020-04 BOB 1057 C	1,30,64,587.50	
			45020-06 Indian Bank 1715 C	46,83,455.07	
			45020-07 Indusind Bank 5714 C	1,74,172.82	
			45020-08 Indusin Bank 5723 C	38,122.73	
			45020-09 Indusin Bank 0466 C	2,79,421.28	
			45020-10 SBI 3663/189 C	3,42,86,909.01	
			45020-11 SBI 40588 C	82,981.66	
			45020-12 SBI 5533	35,895.00	
			45020-14 UBI 2595 PMAY C	26,13,942.78	
			45020-15 UBI 10987 C	13,57,552.61	
			45020-16 UBI 10989 C	90,63,235.95	
			45020-17 YES Bank 0050 C	14,64,266.69	

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2023 to 31-Mar-2024			1-Apr-2023 to 31-Mar-2024	
Total		**27,35,80,463**	**Total**		**27,35,80,463**

For Urban Local Body - Pandhurna

For RAHUL RAWAT & CO.
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA Rahul Rawat
FRN No. - 025933C
M.No. - 439685

Date :
UDIN :

URBAN LOCAL BODY - PANDHURNA

Cash Flow Statement

1-Apr-2023 to 31-Mar-2024

Particulars	Inflow	Outflow	Current Year Amount	Previous Year Amount
Cash flow from operating activities (A) :				
Gross Surplus/ (deficit) over Expenditure			**20,09,129**	**25,51,680**
Adjustment For				
Add:				
Depreciation	3,09,19,455	-	3,09,19,455	-
Interest & Finance Expenses	763		763	29,607
Less:	-		-	-
Profit on Disposal of assets	-	-	-	-
Dividend Income	-	-	-	-
Interest & Finance Income	-	6,88,894	(6,88,894)	(14,90,271)
Investment Income	-	5,59,810	(5,59,810)	0
Adjusted Income Over Expenditure before effecting changes in Current Assets and Current Liabilities and Extraordinary Items			**3,16,80,643**	10,91,016
Changes in Current Assets and Current Liabilities		-		
(Increase) / Decrease in Sundry Debtors	4,40,265	-	4,40,265	(67,11,043)
(Increase) / Decrease in Stock in hand	-	-	-	-
(Increase) / Decrease in Prepaid Expenses	-	-	-	-
(Increase) / Decrease in Other Current Assets	-	12,57,510	12,57,510	31,59,882.00
(Decrease) / Increase in Deposit Received	(9,80,81,238)	-	(9,80,81,238)	(1,93,16,851)
(Decrease) / Increase in Deposit Works	-	-	-	-
(Decrease) / Increase in Other Current Liabilities	(3,12,61,119)	-	(3,12,61,119)	(2,85,86,693)
(Decrease) / Increase in Provisions	-	(2,37,667)	(2,37,667)	-
Extra Ordinary Items (Specify)		-	-	-
Net Cash Generated from/ Used in Operating Activities (A)			**(9,62,01,607)**	**(5,03,63,689)**
Cash flow from investing activities (B) :				
(Purchase) of Fixed Assets & CWIP	-	(4,40,20,531)	(4,40,20,531)	(8,17,29,790)
Increase/ (Decrease) in Special Fund/ Grant	(1,17,26,008)	-	(1,17,26,008)	(41,45,86,832)
Increase/ (Decrease) in Earmarked Funds	-	18,48,998	18,48,998	-
Increase/ (Decrease) in Municipal Funds	-	-	13,08,98,764	2,66,18,762
Increase/ (Decrease) in Reserve Fund		-	-	-
Increase/ (Decrease) in Capital Contribution	2,21,87,300	-	2,21,87,300	38,83,47,492
(Purchase) of Investments	-	-	-	5,95,92,947
Add:	-	-	-	-
Proceed From Disposal of Assets	-	-	-	-
Proceed From Disposal of Investments	-	-	-	-
Investments Income Received	5,59,810	-	5,59,810	-
Interests Income Received	6,88,894	-	6,88,894	14,90,271
Net Cash Generated from/ Used in Investing Activities (B)			**10,04,37,227**	**(2,02,67,150)**
Cash flow from financing activities (C) :				
Add:				
Loans from Banks/ Other Received	-	-	-	-
Auto Sweep Investment in Bank				-
Less:		-	-	-

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म. प्र.)

RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Cash Flow Statement
1-Apr-2023 to 31-Mar-2024

Particulars	Inflow	Outflow	Current Year Amount	Previous Year Amount
Loans Repaid during the period	-	-	-	-
Loans & Advances to employees	-	-	-	-
Loans to others		-	-	-
Finance Expenses	-	763	(763)	(29,607)

मुख्य नगरपालिका अधिकारी
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RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

Cash Flow Statement
1-Apr-2023 to 31-Mar-2024

Particulars	Inflow	Outflow	Current Year Amount	Previous Year Amount
Net Cash Generated from/ Used in Financing Activities (C)			(763)	(29,607)
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)			42,34,858	(7,06,60,446)
Cash & Cash equivalents at the beginning of the year			6,60,02,432	13,66,62,878
Cash & Cash equivalents at the end of the year			**7,02,37,290**	**6,60,02,432**
Cash and Cash Equivalents at the End of the Period comprises of the following account balances at the end of year			-	0
i. Cash Balances			-	-
ii. Bank Balances			7,02,37,290	6,60,02,432
iii. Scheduled Co-Operative Banks			-	-
iv. Balance With Post Office			-	-
v. Balance With Other Banks			-	-
TOTAL			7,02,37,290	6,60,02,432

For RAHUL RAWAT & CO.
Chartered Accountants

Date :
UDIN :

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पांढुर्णा
जिला पांढुर्णा (म.प्र.)

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M. N O. - 439685