AUDIT REPORT FOR FY 2023-24

NAGAR PARISHAD PUNASA

(M.P.)

कार्यालय नगर परिषद pnp पुनासा

AUDITED BY

NRPB & ASSOCIATES

Chartered Accountants

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CHARTERED ACCOUNTANTS
Email –nrpbfca@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
PUNASA NAGAR PARISHAD,

TO,
THE MEMBERS OF NAGAR PALIKA,
PUNASA NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **PUNASA NAGAR PARISHAD** ("the **ULB**"), which comprise the Balance Sheet as at 31 March 2024, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by **ULB's** Management, as well as evaluating the overall presentation of the financial statements.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves collusion, forgery involving misrepresentation or override of internal controls auditor cannot be held responsible.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2023;
b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as **Annx-A** and As Provided data by ULB.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 265/2024/7827 dated 24/04/2024 and the records/documents produced before us, our opinion are as under:

1. **Audit of Revenue**

i) We have test checked receipts on random basis with the Receipt Books and found ULB following old patten and collected on old format, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A

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ii) We found that daily collection are deposited on the same day. Delay beyond two working days should be be come into the notice of CMO. ULB collected tax bhawan kar on Manual basis.

iii) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

iv) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit.

v) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and It was matched but we have checked Tally cash book, bank book, Day Book & Trial Balance which was not prepared As Per MPMAM Rules/Lekha Rules of Municipalities and we didn't found Opening carry forward balance in proper Manner, All Grants and Grant Receipts (PMAY,SWM,CM INFRA, OTHER GRANTS etc) and Interest Receipts entries, Provision, Investment, Receivables, Payables and Loan was not Keeping in Proper manner.

vi) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were not made available to us so we cannot comment on it.

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

In case of water Tax

No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

In case of Property Tax

No Record were made available to us for verification, therefore cannot comment upon recovery made properly or not.

2. Audit of Expenditure

i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.

- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.

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- ULB are in practice of not deducting TDS and Deposit on every Payment of More than Rs. 25000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.

ii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. ULB is not provided any record of PMAY, SBM, NULM, central Finance Grant so we cannot comment on it.

iii) We verified the expenditure and found that they are generally not in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

vii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

viii) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

3. **Audit of Book Keeping**

i) We checked the Books of Accounts and found it in accordance with Annual Financial Statements but closing balance is unmatched. ULB per day balance carry forward in books but in consolidated manner not bank wise and difference is being part of bank reconciliation. ULB have correction in cash book as per bank Reconciliation.

ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

iii) We verified the Bank Reconciliation Statement and found it in accordance with records of balance sheet and bank statements of ULB but carrying daily balance in cash book is not separate bank wise and not correct.

iv) We checked the grant register and found it in accordance with receipts and payments of particular grant but it was not maintain in proper manner and not updated.

v) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.

vi) We found some figures in cash book mentioned cut in total and written other total in side but didn't signed by authorized person and some where Previous total is not carry forward in next day.

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4. Audit of Fixed Deposit Receipts

We have found ULB has not made Any FDR. ULB did not provided register and any record in this regard.

i) Audit of Tenders/ Bids

i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.

ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.

iii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB but we found PMAY, SBM, NULM, 15th Fin Grant distribution detailed records not maintained by ULB (Beneficiary wise). Grant Proper record is not maintained neither produced utilization certificates for checking. ULB not maintain Grant Register.(Annexure-A)

ii) We have Found that ULB is not taken Loan from any organization, ULB didn't provide proper working details in this regard neither ULB maintained any Loan register or record to give any comment.

iii) We have checked Revenue recovery details from ULB daily cash book and Financial statement but didn't provided Revenue registers and recovery detail/ format to check in detail.

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Partner

CA Priyanka Bharadwaj

FRN-028602C

M NO- 155057

UDIN- 25155057BMJIGS9591

Date- 16-02-2025

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ANNEXURE – A

(Part of Annexed Audit Report)

Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding neither deducting TDS nor Depositing correct in income tax department.

2. If higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences

   a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.

   b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.

   c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.

   d) ULB is not collecting GST on Rent Income and not deducting GST TDS 2% on any transaction more Two lakh fifty thousand.GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.

   e) ULB is not Maintaining Proper record of TDS and GST collection and Depositing .Monthly deposit and timely filling return is required as per Goods and services rules regulation.

3. We have test checked receipts on random basis with the Receipt Books and foun correct, however on an overall basis for the year, Gross receipts taken for all th department do not match with the receipts shown in Income & Expenditure Account.

4. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.

5. We have unable to verified the Quarterly TDS Returns from the website of TDS TRACES and GST website because ULB hasn't not provided ID Password.

6. We have gone through Contractor's file on random basis and observed the following:-

   (a) That majority of works contract are not completed within stipulated time.

   (b) No approval for extension of time period is obtained from the authority.

   (c) No penalty or Compensation is charged from contractors for delay in the work.

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(d) No completion certificates are issued by the Engineers to any contractor.
(e) Final bill payments are still due in every file which we checked.
(f) Documents regarding Provident Fund Registration are not available on records.
(g) Documents regarding Labour Act Registration are not available on records.
(h) Labour Report is not available.
(i) Royalty Certificate is also not available.
(j) Photographs of Work Completed are also not available in Contractor's File for specific work.
(k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
(l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

7. During the checking we found ULB is not updating Grant Register, Investment Register and Loan Register, Revenue recovery details and registers etc.

8. During the checking we found ULB is not neither maintain any separate registers nor updating Employee EPF,PPF and NPS, Royalty, LWT, TDS contractor ,TDS employee, GST Payable & GST-TDS, other Government dues etc in any other summery/ format, So we cannot comment on it.

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Punasa

s.no.	Parameters	Descripation			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7		
		Year 2022-23	Year 2023-24	% of Growth	NA	ULB should take step to improve recovery in other Heads
1	Property Tax	11.40	12.91	11.70		
2	Samekit Kar	-	0.41	100.00		
3	Urban Development Cess	-	0.70	100.00		
4	Education Cess	-	0.70	100.00		
	Sub Total	11.40	14.72			
	Non Tax Revenue					
5	Others Taxes & user charges		5.28	100.00		
7	Sub Total	-	5.28			
	Grand Total	11.40	20.00			

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Punasa

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is atteched	System (E Nagar Palika Software) ganreated payments from financial reports should be matched with Maunal Cash Book and main cash book and scheme cash balance should be updated daiily basis and bank wise. Grant Register should be maintain and updated and match with Cash Book Expenditures.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is atteched	Require books of Accounts As Per MPMAM ULB should maintain manualy and update time to time. (like fixed assets register and Loan Register , Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register	We have found ULB Not Made FDR During the year	ULB should maintain Investment register and update time to time As Per Actual copy of FDR and Accrued Interest book in Recievables.
5	Audit of Tenders/Bids	We Did not check tender/bid files and the process	Observation were listed in breif in point number-7 of Audit Report is atteched	Procedure for Tender opening and performance Review should be carefully monitered and complied and finalized bid copy should be Keep.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is atteched	Grant register should be update and balance regularly with it's utlization certificate and Capital and Revenue expenses should be sepratly maintain in books.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We observed that ULB have schemes bank A/C but not maintain seprate books.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is atteched	All the dependency of Capital work t Grant some time Revenue nature expenditure also dependes on State Grant and compensetion, ULB have to create own Revenue Resources fo utilization of own Capital and Revenue Needs.

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

Name of ULB: Punasa

o.	Parameters	Description	Observation in Brief	Suggestions
	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	26.85%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	42.00%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

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TABLE :2

Nagar Parishad Punasa (M.P.)
FINAL BALANCE SHEET
As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	***SOURCES OF FUNDS***			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	1,80,79,940.97	1,31,71,901.27
	Earmarked Funds	B-2	-	-
	Reserves	B-3	1,56,35,046.04	17,43,672.00
	Total Reserves and Surplus		3,37,14,987.01	1,49,15,573.27
A-2	**Grants, Contributions for Specific Purpose**	B-4	2,61,08,116.96	2,30,14,142.00
A3	**Loans**			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		5,98,23,103.97	3,79,29,715.27
B	***APPLICATION OF FUNDS***			
B1	**Fixed Assets**	B-11		
	Gross Block		1,77,12,031.08	19,11,747.00
	Less : Accumulated depreciation		21,08,154.33	1,99,244.33
	Net Block		1,56,03,876.75	17,12,502.67
	Capital Work in Progress		8,94,980.00	16,31,800.00
	Total Fixed Assets		1,64,98,856.75	33,44,302.67
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	**Current Assets, loans & Advances**			
	Stock in hand (Inventories)	B-14	40,240.00	1,23,970.00
	Sundry Debtors (Receivables)	B-15	74,07,934.00	59,87,526.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	3,85,72,891.20	3,25,77,989.60
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		4,60,21,065.20	3,86,89,485.60
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	76,310.00	46,310.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	23,11,887.98	20,34,289.00
	Provisions	B-10	3,08,620.00	20,23,474.00
	Total Current Liabilities		26,96,817.98	41,04,073.00
B5	Net Current Assets (B3-B4)		4,33,24,247.22	3,45,85,412.60
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)		5,98,23,103.97	3,79,29,715.27

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Nagar Parishad Punasa (M.P.)

As on 31.03.2024

Schedule B-1 : Municipal (General) Fund (Rs.) **ACCOUNT CODE : 3100000**

Account Code	Particulars	Total
3100000	Balance as per last account	1,31,71,901.27
	Addition during the year	31,24,778.00
	. Surplus for the year	17,83,261.70
	. Transfers	-
	Total (Rs.)	1,80,79,940.97
	Deductions during the year	-
	. Deficit for the year	
	. Transfers	-
	Balance at the end of the Current year	**1,80,79,940.97**

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Nagar Parishad Punasa (M.P.)

As on 31.03.2024

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	-	-
(b) Additions to the Special Fund		-
Grant Received from Govt.	-	-
* Transfer From Municipal Fund		-
* Interest / Dividend earned on Special Fund Investments	-	-
* Profit on disposal of Special Fund Investments		
* Appreciation in Value of Special Fund Investments		
* Other Addition (Specify nature)		
Total (b)	-	-
(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		
* Transferred to Municipal Fund		-
Total (c)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	-	-

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Nagar Parishad Punasa (M.P.)
As on 31.03.2024

Accounting Code 3120000

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the e[illegible] current year ([illegible]
1	2	3	4.00	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	17,43,672.00	1,58,00,284.04	1,75,43,956.04	19,08,910.00	1,56,35,0[illegible]
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	
3123000	Special Funds (Utilised)	-	-	-	-	
3124000	Statutory Reserve	-	-	-	-	
	Adition During Year		-	-	-	
3125000	General Reserve					
3126000	Revaluation Reserve	-	-	-	-	
	Total Reserve Funds	**17,43,672.00**	**1,58,00,284.04**	**1,75,43,956.04**	**19,08,910.00**	**1,56,35,0[illegible]**

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Nagar Parishad Punasa (M.P.)
As on 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants - other	TOTAL
Account Code	32,010.00	32,020.00	32080	
(a) Opening Balance	3,43,331.00	2,26,70,811.00	-	2,30,14,142.00
(b) Additions to the Grants*				-
* Grants received during the year	67,14,818.00	1,57,35,804.00	-	2,24,50,622.00
* Interest / Dividend earned on Grant Investments				-
* Profit on disposal of Grant Investments				
* Appreciation in Value of Grant Investments				
* Other Addition	-	-		-
Total (b)	**67,14,818.00**	**1,57,35,804.00**	-	**2,24,50,622.00**
Total (a+b)	**70,58,149.00**	**3,84,06,615.00**	-	**4,54,64,764.00**
(c) Payments out of Funds				
* Capital Expenditure on Fixed Assets	48,50,160.04	1,09,50,124.00		1,58,00,284.04
* Capital Expenditure on other				-
* Revenue Expenditure on				-
* Salary , Wages and allowances etc.				
* Rent				
* Other:	14,69,955.00	20,86,408.00	-	35,56,363.00
* Loss on disposal of Special fund Investments				
* Dimunition in Value of Special Fund Investments				-
* Grants Refunded				
* Other administrative Charges				
Total (c)	**63,20,115.04**	**1,30,36,532.00**	-	**1,93,56,647.04**
Net Balance at the year end (a+b)-(c)	**7,38,033.96**	**2,53,70,083.00**	-	**2,61,08,116.96**

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Nagar Parishad Punasa (M.P.)

As on 31.03.2024

Accounting Code 330000[illegible]

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.		
3302000	Loans From State Govt. & Associations		
3303000	Loans From Govt.bodies		
3304000	Loans From International Agencies		-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	-	-

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Nagar Parishad Punasa (M.P.)
As on 31.03.2024

Schedule B-6: Unsecured Loans **Accounting Code 3310000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations		
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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Nagar Parishad Punasa (M.P.)

As on 31.03.2024

Accounting Code 3400000

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	76,310.00	46,310.00
3401011	Security Deposit		
3402001	Water deposit		
3401001	Earnest Money Deposit		
Total Deposits Received		**76,310**	**46,310.00**

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Nagar Parishad Punasa (M.P.)

As on 31.03.2024

Schedule B-8 : Deposits Works | **Accounting Code 3410000**

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-		-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

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Schedule B-9: Other Liabilities — **Accounting Code 3500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	10,16,529.00	8,79,890.00
3501100	Employee Liabilities	10,72,544.00	11,54,399.00
3501200	Loan		
3502000	Recoveries Payable	2,22,814.98	-
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others		
	Total Other Liabilities	**23,11,887.98**	**20,34,289.00**

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Schedule B-10: Provisions — **Accounting Code 3600000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	3,08,620.00	20,23,474.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	**3,08,620.00**	**20,23,474.00**

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Accounting Code 41[illegible]

Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total Dep. at the end of the year	At the end of current year	At the end of Previous year
	2	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	1[illegible]
4101000	Land	-		-	-			-	-	-	
4102000	Building	9,37,013.00	6,13,788.00	-	15,50,801.00	93,694.00	51,690.00	-	1,45,384.00	14,05,417.00	8,43,3[illegible]
4103000	Roads and Bridges	1,09,500.00	68,19,621.00	-	69,29,121.00	31,280.33	9,89,870.00	-	10,21,150.33	59,07,970.67	78,2[illegible]
4103100	Sewerage and Draina	-	1,75,119.00	-	1,75,119.00	-	11,670.00	-	11,670.00	1,63,449.00	
4103200	Water Ways	13.00	4,07,374.00	-	4,07,387.00	-	10,180.00	-	10,180.00	3,97,207.00	
4103300	Public Lighting	-	32,49,163.88	-	32,49,163.88	-	3,24,920.00	-	3,24,920.00	29,24,243.88	
4103400	SWM	-	-	-	-	-	-	-	-	-	
4104000	Plants & Machinary	6.00	-	-	6.00	-	-	-	-	6.00	
4105000	Vehicles	60,029.00	39,13,111.20	-	39,73,140.20	6,000.00	3,97,310.00	-	4,03,310.00	35,69,830.20	54,8[illegible]
4106000	Office & other Equipr	4,38,024.00	1,42,500.00	-	5,80,524.00	43,800.00	58,050.00	-	1,01,850.00	4,78,674.00	3,94,2[illegible]
4107000	Fittings and	-	2,16,512.00	-	2,16,512.00	-	38,910.00	-	38,910.00	1,77,602.00	
4108000	Other Fixed Assets	3,67,162.00	2,63,095.00	-	6,30,257.00	24,470.00	26,310.00	-	50,780.00	5,79,477.00	3,42,6[illegible]
							-				
	Total	19,11,747.00	1,58,00,284.08	-	1,77,12,031.08	1,99,244.33	19,08,910.00	-	21,08,154.33	1,56,03,876.75	17,12,5[illegible]
4120000	Capital WIP	16,31,800.00	1,43,070.00	8,79,890.00	8,94,980.00					8,94,980.00	16,31,80[illegible]

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Schedule B-12 : Investments- General Funds **Accounting Code 4200000**

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)			-	-
	Total Investments General Fund		-	-	-

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Accounting Code 42100000

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.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit				
	Total Investments- Other Funds		-	-	-

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	40,240	1,23,970
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	**40,240**	**1,23,970.00**

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Accounting Code 431000

Schedule B-15 : Sundry Debtors(Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Amount (Rs.)
43110	Receivables for Property Taxes	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	19,48,018	-	19,48,018	10,78,6
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	**19,48,018**	-	**19,48,018**	**10,78,6**
	Net Receivables for Property Taxes	19,48,018	-	19,48,018	10,78
43120	Receivables for Other Taxes	10,66,342	-	10,66,342	10,66,3
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	**10,66,342**	-	**10,66,342**	**10,66,3**
	Net Receivables for Other Taxes	10,66,342	-	10,66,342	10,66,3
	Receivables for Fees & User Charges	42,59,759	-	42,59,759	38,42,5
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	**42,59,759**	-	**42,59,759**	**38,42,5**
	Net Receivables for Fees & User Charges	42,59,759	-	42,59,759	38,42,5
43140	Total Receivable From Other Sources	1,33,815	-	1,33,815	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	**1,33,815**	-	**1,33,815**	
	Total Sundry Debtors(Receivables)	74,07,934	-	74,07,934	**59,87,5**

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance		
	Total prepaid Expenses	-	-

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Accounting Code 4500000

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	
4502100	Nationalised Banks	3,85,72,891.20	3,25,77,989.60
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	**3,85,72,891.20**	**3,25,77,989.60**
4504000	Balance with Bank-Special Funds		
4504101	Nationalised Banks		
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks		
4506300	Scheduled Co-operative Banks		-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balance	**3,85,72,891**	**3,25,77,989.60**

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees			-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others		-	-		-
4606000	- Deposit with External Agencies (PHE)		-			-
4608000	-Other Current Assets					
	Sub -Total	-	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-

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Accounting Code 4700000

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

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Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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Nagar Parishad Punasa (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	**INCOME**			
	Tax Revenue	IE-1	34,38,268.00	11,40,569.00
	Assigned Revenues & Compensation	IE-2	1,47,77,395.00	1,13,52,472.00
	Rental Income From Municipal Properties	IE-3	1,35,315.00	-
	Fees & User Charges	IE-4	1,15,143.00	-
	Sale & Hire Charges	IE-5	-	-
	Revenue Grants, Contributions & Subsidies	IE-6	54,65,273.00	17,57,474.00
	Income From investments	IE-7	-	-
	Interest Earned	IE-8	3,00,499.00	2,86,149.00
	Other Income	IE-9	-	2,58,556.00
	TOTAL -INCOME		**2,42,31,893.00**	**1,47,95,220.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	64,62,789.00	37,40,916.00
	Administrative Expenses	IE-11	57,20,458.00	6,75,839.00
	Operations & Maintenance	IE-12	72,73,231.90	56,65,376.00
	Interest & Finance Expenses	IE-13	287.40	1,898.75
	Programme Expenses	IE-14	3,04,076.00	6,18,228.00
	Revenue Grants, Contributions & Subsidies	IE-15	7,78,879.00	58,000.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	19,08,910.00	1,21,140.00
	TOTAL - EXPENDITURE		**2,24,48,631.30**	**1,08,81,397.75**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		**17,83,261.70**	**39,13,822.25**
D	**Add/Less : Prior Period items (Net)**	**IE-18**	-	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		**17,83,261.70**	**39,13,822.25**
F	**Less : Transfer to Reserve Funds**		-	**1,95,690.00**
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**17,83,261.70**	**37,18,132.25**

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Nagar Parishad Punasa (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1100100	Property Tax		20,71,415.00	11,40,569.00
1100200	Water Tax		8,49,000.00	
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax			
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll			
1105200	Cess			
1108000	Other Taxes		5,17,853.00	
	Sub-Total		34,38,268.00	11,40,569.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		34,38,268.00	11,40,569.00
	Total Tax Revenue		**34,38,268.00**	**11,40,569.00**

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		**-**	**-**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1201000	Taxes and Duties collected by others		3,61,400.00	
1202000	Compensation in lieu of Taxes/ duties		1,44,15,995.00	1,13,52,472.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		**1,47,77,395.00**	**1,13,52,472.00**

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1301000	Rent from civic Amenities		1,35,315.00	
1302000	Rent From Office Buildings			
1303000	Rent From Guest House			
1304000	Lease Rent			
1308000	Other Rents			
	Sub-Total		1,35,315.00	-
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,35,315.00	-
	Total Rental Income From Municipal Properties		**1,35,315.00**	**-**

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

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1401000	Empanelment & Registration Charges		36,000.00	
1401100	Licensing Fees			
1401200	Fees for Grant Permit			
1401300	Fees for Certificate or Extract			
1401400	Development Charges			
1401500	Regularisation fees			
1402000	Penalties and Fines			
1404000	other Fees		79,143.00	
1405000	User Charges			
1406000	Entry Fees			
1407000	Service/ Administrative Charges			
1408000	Other Charges			
	Sub-Total		1,15,143.00	-
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		1,15,143.00	-
	Total Income from Fees & User Charges		**1,15,143.00**	**-**

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1501000	Sale of Products			
1501100	Sale of Forms & Publications			
1501200	Sale of stores & scrap			
1503000	Sale of others		-	-
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges-income head wise		**-**	**-**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1601001	Grant State Govt.		20,86,408.00	16,36,334.00
1601021	Grant From Other Org.		-	
1601011	Grant From Central Govt.		14,69,955.00	
1601091	Grant Revenue - Depreciation on Grant Assets		19,08,910.00	1,21,140.00
	Total Revenue Grants ,Contributions & Subsidies		**54,65,273.00**	**17,57,474.00**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others			
	Total Income from Investments		**-**	**-**

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1711000	Interest From Bank Accounts		3,00,499.00	2,86,149.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		**3,00,499.00**	**2,86,149.00**

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Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
	Schedule IE-9 : Other Income			
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees			
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		-	2,58,556.00
	Total other Income		**-**	**2,58,556.00**

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
	Schedule IE-10 : Establishment Expenses			
2101000	Salaries, Wages and Bonus		36,61,127.00	34,73,518.00
2102000	Benefits and Allowances		21,45,088.00	2,40,986.00
2103000	Pension		-	26,412.00
2104000	Other Terminal & Retirement Benefits		6,56,574.00	
	Total Establishment Expenses		**64,62,789.00**	**37,40,916.00**

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
	Schedule IE-11 : Administrative Expenses			
2201000	Rent, Rates and Taxes			57,400.00
2201100	Electricity Charges			
2201100	Office Maintenance		15,24,248.00	59,510.00
2201200	Communication Expenses		31,859.00	6,000.00
2202000	Books & Periodicals		20,650.00	42,050.00
2202100	Printing & Stationary		3,09,160.00	1,44,985.00
2203000	Travelling & Conveyance		5,12,014.00	1,19,406.00
2204000	Insurance			
2205000	Audit Fees			
2205100	Legal Expenses			
2205200	Professional and other Fees		17,29,981.00	53,360.00
2206000	Advertisement and Publicity		15,80,663.00	1,07,520.00
2206100	Membership & subscriptions			
2208000	Other Administrative Expenses		11,883.00	85,608.00
	Total Administrative Expenses		**57,20,458.00**	**6,75,839.00**

Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
	Schedule IE-12 : Operations & Maintenance			
2301000	Power & Fuel		19,54,499.16	32,23,485.00
2302000	Bulk Purchase		16,53,370.00	2,02,121.00
2303000	Consumption of Stores			5,10,355.00
2304000	Hire Charges		18,22,716.74	
2305000	Repairs & Maintenance - Infrastructure Assets		5,42,602.00	7,18,047.00
2305100	Repairs & Maintenance - Civic Amenities		19,054.00	1,57,715.00
2305200	Repairs & Maintenance - Building		2,71,103.00	96,700.00
2305300	Repairs & Maintenance - Vehicles		3,62,647.00	92,240.00
2305400	Repairs & Maintenance - Furniture		61,174.00	13,800.00
2305500	Repairs & Maintenance - Office Equipments		18,340.00	1,74,393.00
2305600	Repairs & Maintenance - Electrical Appliances		2,26,125.00	
2305700	Repairs & Maintenance - Plant & Machinery			
2305900	Repairs & Maintenance - Others		44,308.00	4,76,520.00
2308000	Other Operating & Maintenance Expenses		2,97,293.00	
	Total Operations & Maintenance		**72,73,231.90**	**56,65,376.00**

NRPB & ASSOCIATES Chartered Accountants

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Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt.Bodies & Associations		-	-
2404000	Interest on Loans From International Agencies			
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		287.40	1,898.75
2407000	Bank Charges		-	-
2408000	Other Finance Charges			
	Total Interest & Finance Charges		287.40	1,898.75

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
2501000	Election Expenses		2,78,204.00	6,18,228.00
2502000	Own Programmes			
2503000	Share in Programs of others		25,872.00	
	Total Programme Expenses		3,04,076.00	6,18,228.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
2601000	Grants [specify details]		3,99,879.00	
2602000	Contributions [specify details]		3,79,000.00	58,000.00
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		7,78,879.00	58,000.00

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
2711000	Loss on disposal of Assets			
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1850000	Income			
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)		-	-
			-	-

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NRPB & ASSOCIATES
Chartered Accountants

Nagar Parishad Punasa (M.P.)

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
...Flows from Operating Activities				
...plus Over Expenditure	37,18,132.25	37,18,132.25	17,83,261.70	17,83,261.70
...justments For				
...ation	1,21,140.00		19,08,910.00	
...And Finance Expenses	1,898.75	1,23,038.75	287.40	19,09,197.40
...justments For				
...Disposal Of Assets	-		-	
...justments Made To Municipal Funds	-		-	
...nt Income	-		-	
...To Reserves	8,65,169.00		1,58,00,284.04	
...come Received	2,86,149.00	(11,51,318.00)	3,00,499.00	(1,61,00,783.04)
...d Income Over Expenditure Before Effecting Changes In Current ...And Current Liabilities And Extraordinary Items		49,92,489.00		(1,24,08,323.94)
...es In Current Assets And Current Liabilities				
...se)/Decrease In Sundry Debtors	(53,71,206.00)		(14,20,408.00)	
...se)/Decrease In Stock In Hand	(1,23,970.00)		83,730.00	
...se)/Decrease In Prepaid Expenses				
...se)/Decrease In Other Current Assets	-		-	
...ease)/Increase In Deposits Received	43,365.00		30,000.00	
...ease)/Increase In Deposits Work	-		-	
...ease)/Increase In Other Current Liabilities	17,86,525.00		2,77,598.98	
...ease)/Increase In Provisions	11,45,260.00	(25,20,026.00)	(17,14,854.00)	
...ordinary items (please specify)				(27,43,933.02)
Cash Generated from / (Used in) Operating Activities [A]		24,72,463.00		(1,51,52,256.96)
Cash Flows from Investing Activities				
...ase Of Fixed Assets And Cwip	8,65,169.00		2,39,40,921.88	
...ase)/Decrease In Special Funds/ Grants	-		-	
...ase)/Decrease In Earmarked Funds	-		-	
...ase)/Decrease In Reserve ' Grant Against Fixed Asset'	(2,28,60,642.00)	(2,19,95,473.00)	(30,93,974.96)	2,08,46,946.92
...rase) Of Investments				
...eds From Disposal Of Assets	-		-	
...eds From Disposal Of Investments				
...ment Income Received	25,17,402.00	25,17,402.00	3,00,499.00	3,00,499.00
...st Income Received				
...sh generated from/(used in) investing activities [B]		(1,94,78,071.00)		2,11,47,445.92
...sh flows from Financing Activities				
...From Banks/Others Received	-		-	
...st & Finance Expenses	(1,898.75)	(1,898.75)	(287.40)	(287.40)
...sh Generated From/(Used In) Financing Activities [C]		(1,898.75)		(287.40)
...crease /(Decrease) In Cash And Cash Equivalents (A+B+C)		(1,70,07,506.75)		59,94,901.56
...And Cash Equivalent At Beginning Of The Period		31,03,304.49		3,25,77,989.60
...and cash equivalent at end of the period		3,25,77,989.60		3,85,72,891.20
...and cash equivalent at the end of the year comprises of the following account ...ces at the end of the year:				
...balances	-		-	
...balances	3,25,77,989.60		3,85,72,891.20	3,85,72,891.20
				-
...Of The Breakup Of Cash And Cash Equivalents				

IRPB & ASSOCIATES Chartered Accountants

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नगर परिषद पुनासा

Municipal Council Punasa
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	3,25,77,989.60			
	Operating Receipts			Operating Payments	
110	Tax Revenue	-	210	Establishment Expenses	11,99,335.00
120	Assigned Revenues & Compensations	1,47,77,395.00	220	Administrative Expenses	29,48,577.00
130	Rental income from Municipal Properties	1,500.00	230	Operations and Maintenance	48,54,610.00
140	Fees & User Charges	1,15,143.00	240	Interest & Finance Charges	287.40
150	Sale & Hire Charges	-	250	Programme Expenses	1,12,680.00
160	Revenue Grants, Contributions & Subsidies		260	Revenue Grants, Contributions & Subsidies	6,28,889.00
170	Income from Investments		270	Purchase of Stores	
171	Interest Earned	3,00,499.00	271	Miscellaneous expenses	
180	Other Income		285	Prior period	
	Non-Operating Receipts-			Non-Operating Payments	
310	Mucipal Fund	31,24,778.00	330	Loan Repayment (secured Loan)	
331	Loans Received		331	Loan Repayment (Unsecured Loan)	
340	Deposits Received	30,000.00	320	Grants and contribution for specific purposes	
341	Deposits work		340	Refund of Deposits	
320	Grants and contribution for specific purposes	2,24,50,622.00	341	Deposit Work	
350	Other Liabilities		340	Deposits Received	
420	Invenstment		350	Other Liabilities	2,48,68,120.00
350	Revenue Collected in Advance		35010	Creditors	
460	Loans & Advances to Employees (recovery)		310	Muncipal fund	
431	Sundry depbtores	21,51,675.00	35080	Miscellaneous	
			36010	Provisions for Expense	
		-	410	Acquisition / Purchase of Fixed Assets	23,44,212.00
		-	412	Capital WIP	
		-	420	Investments - General Fund	
		-	421	Investments - Other Funds	
			460	Loan & Advance	
			432	Prepaid Expenses	
		-			
				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	3,85,72,891.20
	TOTAL	7,55,29,601.60		TOTAL	7,55,29,601.60

मुख्य नगर पालिका अधिकारी
नगर परिषद पुनासा

NRPB & ASSOCIATES Chartered Accountants

Nagar Parishad Punasa (M.P.)

Bank Reconciliation Statement As Per the Balance Sheet 2023-24

S No	Bank Name	Account No	Bank Book Closing Bal	Cash Book Closing Bal.
1	PNB-76046	76046	12,27,968.00	26,05,147.00
2	BOI-3939	3939.00	10,32,034.13	97,89,618.13
3	BOI-960	960.00	9,66,239.73	9,51,577.73
4	BOI-3922	3922.00	1,43,19,826.70	1,79,81,367.34
5	BOI-008		1,77,22,167.08	21,63,832.00
6	IDFC	1322.00	49,30,776.00	50,81,349.00
			4,01,99,011.64	3,85,72,891.20

NRPB & ASSOCIATES * Chartered Accountants *

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नगर परिषद पुनासा

Nagar Parishad Punasa

Bank Reconciliation Statement

As on - 31 March 2024

PNB-76046 Reconciliation Statement As Per the Balance Sheet 2023-24			
Balance as per Bank Book 31-03-2024			12,27,968.00
Add-Debited by Bank but not credited in Cash Book	31.03.2024		16,67,106.00
Less-credited by Bank but not Debited in Cash Book	26.03.24		-2,88,927.00
Totalling Mistake			
22.05.23	96,613.00	97,613.00	-1,000.00
		-	-
Balance as per Cash Book 31-03-2024			26,05,147.00

26,05,147.00

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Bank Reconciliation Statement

As on - 31 March 2024

BOI-3939 Reconciliation Statement As Per the Balance Sheet 2023-24			
Balance as per Bank Book 31-03-2024			10,32,034.13
Add-Debited by Bank but not credited in Cash Book		-	
	01-06-2023	18,61,572.00	
	05-06-2023	44,03,006.00	
	14-06-2023	8,35,668.00	
	02-08-2023	11,08,363.00	
	14-08-2023	11,06,863.00	
	14-08-2023	3,42,338.00	
	25-08-2023	19,65,645.00	
	16-09-2023	9,35,975.00	
	08-08-2023	22,634.00	
	17-10-2023	11,58,006.00	
		1,37,40,070.00	1,37,40,070.00
Less-credited by Bank but not Debited in Cash Book	29.12.23	-50,00,000.00	-50,00,000.00
Totalling Mitske	56,000.00	38,486.00	17,514.00
03.10.23			
		-	-
			97,89,618.13
Balance as per Cash Book 31-03-2024			97,89,618.13

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NRPB & ASSOCIATES Chartered Accountants

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नगर परिषद पुनासा

Nagar Parishad Punasa

Bank Reconciliation Statement

As on - 31 March 2024

BOI-3922 Reconciliation Statement As Per the Balance Sheet 2023-24			**1,43,19,826.70**
Balance as per Bank Book 31-03-2024			
		-	-
Add-Debited by Bank but not credited in Cash Book	28.06.23	6,03,264.00	
	03.07.23	1,03,500.00	
	05.07.23	4,67,197.00	
	18.07.23	1,52,490.00	
	09.08.23	8,75,189.00	
	25.08.23	3,78,010.00	
	19.09.23	3,52,260.00	
	04.11.23	2,35,115.00	
	01.12.23	1,19,197.00	
	01.12.23	1,51,250.00	
	18.12.23	1,85,545.00	
	12.12.23	2,600.00	
	12.12.23	1,800.00	
	12.02.24	5,440.00	
	13.02.24	9,500.00	
	13.02.24	4,520.00	
	13.02.24	8,800.00	
	28.02.24	5,610.00	
		36,61,287.00	36,61,287.00
			-
Add-Bank Charges-	31.03.2024	253.64	253.64
Less-credited by Bank but not Debited in Cash Book			
Balance as per Cash Book 31-03-2024			**1,79,81,367.34**

1,79,81,367.34

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Bank Reconciliation Statement

As on - 31 March 2024

BOI-960 Reconciliation Statement As Per the Balance Sheet 2023-24			
Balance as per Bank Book 31-03-2024			9,66,239.73
Add-Debited by Bank but not credited in Cash Book		-	
Less-credited by Bank but not Debited in Cash Book	01.05.23	-7,402.00	
	01.08.23	-7,260.00	
		-14,662.00	-14,662.00
			9,51,577.73
Balance as per Cash Book 31-03-2024			9,51,577.73

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MRPB & ASSOCIATES Chartered Accountants

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Nagar Parishad Punasa

Bank Reconciliation Statement

As on - 31 March 2024

BOI-008 Reconciliation Statement As Per the Balance Sheet 2023-24			
Balance as per Bank Book 31-03-2024			1,77,22,167.08
Add-Debited by Bank but not credited in Cash Book	31.03.24	94,43,987.00	
	20.12.23	2,600.00	
		94,46,587.00	94,46,587.00
Less-credited by Bank but not Debited in Cash Book	19.02.24	-2,50,00,000.00	
	20.12.23	-1	
	13.03.24	-4920	
		-2,50,04,921.00	-2,50,04,921.00
Totalling Mistake			
01.02.24	10,32,034.00	10,32,034.13	-0.22
01.02.24	253.00	253.22	-0.73
	9,66,239.00	9,66,239.73	-0.13
			-
Balance as per Cash Book 31-03-2024			
			21,63,832.00

21,63,832.00

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Nagar Parishad Punasa

Bank Reconciliation Statement

As on - 31 March 2024

BOI-1322 Reconciliation Statement As Per the Balance Sheet 2023-24			
Balance as per Bank Book 31-03-2024			49,30,776.00
			0.18
Add-Debited by Bank but not credited in Cash Book	04.01.24	14706.26	
	04.01.24	99540.26	
	07.02.24	13168.26	
	07.02.24	5008.26	
	29.02.24	5008.26	
	06.03.24	6871.26	
	06.03.24	9008.26	1,53,310.82
		153310.82	
		2738	-2,738.00
Less-credited by Bank but not Debited in Cash Book	31.12.23		
		-	-
			50,81,349.00
			50,81,349.00
Balance as per Cash Book 31-03-2024			-

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