



AUDITOR'S REPORT

TO,

Directorate

Urban Administration & Development

Shivaji Nagar, Bhopal (M.P.)

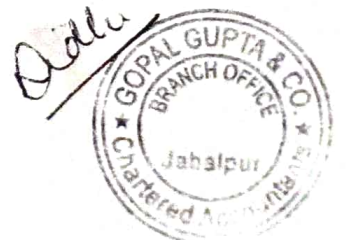
We have audited the attached balance sheet of **NAGAR PARISHAD KATANGI (M.P.)** as at **31st March ,2022** and the Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the **NAGAR PARISHAD KATANGI (M.P.)**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us the said accounts subject to the notes gives the true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Income and Expenditure of the surplus of Income over Expenditure for the year ended on 31st March 2022.
2. In the case of Receipt & Payment account of the Receipt & Payment of during the year ended on 31st March 2022.

मुख्य नगर प्रशासिका अधिकारी
नगर प्रशासक कटंगी
जिला - बलाघाट (म.प्र.)



FOR GOPAL GUPTA AND COMPANY
AND CO

CHARTERED ACCOUNTANTS

(CA. NIDHI KESHARWA)

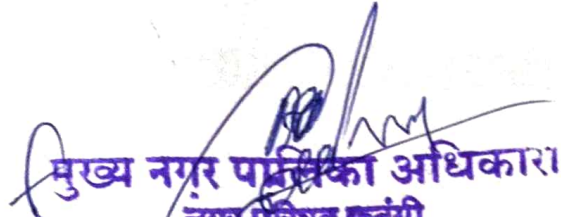
(PARTNER)



UDIN:-

Date :- 30.11.2022

Place :- Jabalpur


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नगर परिषद कटंगी
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AUDITOR'S REPORT

TO,

CMO

NAGAR PARISHAD KATANGI

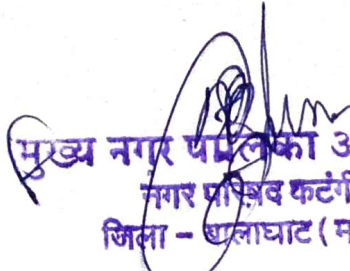
KATANGI BALAGHAT

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2. In the case of Receipt & Payment account of the Receipt & Payment of during the year ended on 31st March 2022.


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नगर पालिका कटंगी
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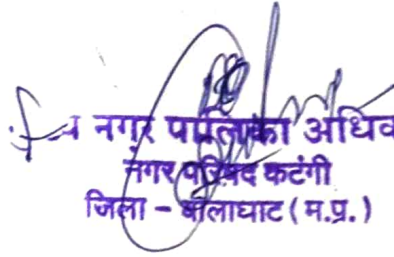
FOR GOPAL GUPTA AND COMPANY
AND CO

UDIN:-

CHARTERED ACCOUNTANTS

Date :- 30.11.2022

Place :- Jabalpur


नगर पालिका अधिका.
नगर पत्रिका कटंगी
जिला - बिलाघाट (म.प्र.)

(CA. NIDHI KESHARI)

(PARTNER)



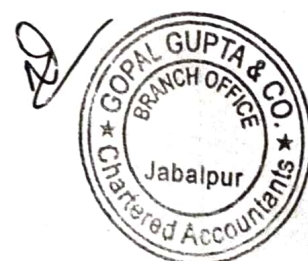
प्राप्ति भुगतान खाता

॥ पालिका निधि व अन्य मद से वित्तिय वर्ष 2021-22 ॥

Receipts	AMOUNT	Payment	AMOUNT
Opening cash	25716941	11001- Property Tax (Current)	1020.00
11001- Property Tax (Current)	606160	13010-07 Fire Vahan	20325.00
11002-00 - Consolidated Water Tax	411600	19220-01 GRATUITY AND LEAVE SALARY FUND	475000.00
11003-00 - Consolidated Sewerage Tax	21178	19230 BHWISHA NIDEH	1663119.00
11004-01 CONSERVANCY TAX	950	21010- Salary & Wages	21395723.00
11011-00 - Consolidated Advertisement Tax	500	21020-04 ARREARS	1382420.00
11011-07 Advt, Tax Footpath, Railling & Post	1000	21030 Consolidated Pension	140924.00
11012-01 PILGRIMAGE TAX	902000	22012 -01 TELEPHONE EXPENSE	12229.00
11051 OCTORI & TOLL	5175544	22012-11 Web Internet Expenses	1500.00
11080-31 Town Development Fess	217590	22020-03 NEWSPAPAERS	72664.00
11080-41 Education Cess (.)	209645	22021-00 - Consolidated Printing and	227514.00
11090-02 Samekit Kar (Current)	198002	22021-01 Printing Expenses	145735.00
110 OTHER TAX REVENUE	644280	22021-03 COMPUTER STATIONERY	76962.00
1201011-Stamp Duty on Transfer of Propties	559000	22030-00 - Consolidated Travelling	66000.00
1201031 Basic Amenities Grant	3003916	22030-21 CONVEYANCE HIRE & EXPENCSE REN	789516.00
12020-10 Chugai	14670388	22030 TRAVELING EXAPENSES	358664.00
13010-01 Rent Market	483680	22040-02 Insurance - Vehicle	233227.00
13010-02 - Rent From Shopping Complexes	429776	22040 Insurance Expeness	342654.00
13010-03 - Rent From Community Halls	52959	22050 Consolided Audit Fess	350583.00
13010-07 Fire Vahan	13060	22052 Professional Fess	785515.00
13010-10 11 OTHER RENT	31844	22060 Advertisement Expense	274466.00
13010-11 - Mutation Fee	56700	22080-05 Staff Traning Expenses	10700.00
130 -30 Rent Form Guest Housea	29545	23010 Power & Fuel	1939289.00
13040-00 - Consolidated Rent From Lease Of	82957	23020-20 BULK PURCHASE SANITATION/	1980160.00
13040-02 Rent Lease of Land for Temporary U	201233	23020-41 PURCHASE ELECTRICAL STORES	3122095.00
13080-05 Rent for Pond	11005	23020-70 BULK PURCHASE OTHER	2980160.00
14010-07 Registartion Fee Labuar	185	23050-01 PARK NURESERIES & GARDANA	860966.00
14010 REGISTRATION CHARGES	350	23050-01 Word No. 12 Cc Road	12661.00
14011 LICENSING FEE	26000	23050-01 Word No .9 Cc Road	27192.00
14012-04 Builiding Permission Fess	109025	23050-12 OPEN DRAIN WARD 14	451312.00
14013-00 - Consoli Fees for Certificate Or Extr	46852	23050-12 OPEN DRINE	1115276.00
14013-11 MARRIAGE REGISTRATION	4405	23050-1 Ward No. 15 Cc Road	132290.00
14020-04 Penalty & Fine Other	96680	23050-26 Water Pump R&M	93903.00
14040-09 ANIML FESS	40000	23050-41 Plant Machinery	864948.00
14040-12 - Road Cutting Charges	1800	23051-21 TOILETS	379757.00
14040-13 - Application Fees	17824	23052-00 - Consoli Repairs & Maintenance - Buildings	1808907.00
14040-22 RTI ACT	864	23053-09 R&M TRACTOR	195599.00
14040-23 Regularizing Lilegl Colonies	56400	23053 R&M VEHICLES	3269887.00
14040- Other Fess	69987	23055-02 R&M COMPUTER	19677.00
14050-02 - Septic Tank Cleaning Charges	11872	23057-60 Motor Pump	382200.00
14050-04 PUBLIC TOILAT	6080	23059-00 -Consolidated Repairs & Maintenance Others	3189580.00
14050-09 - Charges for Supply of Water By Tar	54335	25020 PROGRAMME EXPENSES	220235.00
14060-02 PARK FESS	6165	25030 PROGRAMME OF OTHERS	246909.00
14070-00 - Consolida Service/Administrative	500	25040-01 Mid Day Meal Expense	9800.00
14070-08 NOC CHARGES	5200	28580-01 Other Expenses	101892.00
15040-01 Hire Charges Vehicles	300	29030-01 Vhan G P S	39196.00
171-10 INTEREST	1936	29040-01 Water Supply Purchase	1622040.00
18030-01 Profit on Disposal of Fixed Assets	142000	32010-52 HRANT GOL- DRINKING WATER PROG	4750006.00
23052-00 - Consoli Repairs & Maintenance -B	1500	32020-86 Sambal Yojan	100000.00
23059-00 -Consolidated Repairs & Maintenanc	1000	34110 DEOSIT WORK CIVIL TENDAR FESS	10000.00
26010 Other Grants	61600	35010 D K Accosita Bhopal	322274.00
32010-14 14wa Finance Comm.	5672864	35010 Houeshing and Avrnar Devplenat Bhopal	350758.00
320-20-01 Grant GOMP- State Fin Comm	3160000	35010 LAKHRAJ PATLE	58266.00

3202011 Grant GoMP-Road Development	556000	35010 Sai Canttriona Kharlanji	195483.00
3202051 Other Grant	37514036	35011-03 PENSION	69812.00
35011-03 PENSION	50400	35020-03 E.P.F DAILY WAGES	3696466.00
35020-03 E.P.F WAGES	19665	35020-03 E.P.F WAGES	1028721.00
35020-27 Labour Welfare Fund	30	35020-24 TDS ON Special Funds	292075.00
43080-11 Other Purchase	783	35020- N,P,S	993157.00
43110-00 - Consoli Receivables for Property T	385741	35020 Recoveries Payable GST	652916.00
43120-00 Consolidated Eduation Cess	188137	35040 Refunds Payable	51520.00
43120-00 Consolidated Tax- Samekit	202265	41010 PURCHASE MATRERAL	130647.00
43120-00 Consolid Town Developm Cess	195368	41032 Water Ways	140630.00
43130-00 Water Tax	256512	41050 -05 TANKAR	55566.00
43180-11 - Other Taxes	77414	41060-80 Computer Software	20580.00
46040-01 ADVANCE AMOUNT	892100	41070-01 Chair	44325.00
		41070-03 Furniture Almirah	7200.00
		41160-10 CCTV SYSTEM	18669.00
		41220 Special Funds	11701.00
		46030 LOANS TO OTHERS	126383.00
		46040-01 ADVANCE AMOUNT	894000.00
		46060-11 MPPKVCL	4527613.00
		CLOSING BANK BALANCE	31024519.48
TOTAL	103465628	TOTAL	103465628.5

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नगर पंचायत कटंगी
जिला - बलाघाट (म.प्र.)



**MP Urban Local Body, Katangi
BALANCE SHEET**

As at 31 March 2022

Particulars	Schedule no.	Current year (Rs)		Previous year (Rs)	
SOURCES OF FUNDS					
Reserves and Surplus					
Municipal (General) Fund	B-1	121879917.64		192438606.13	
earmarked Funds	B-2	0.00		0.00	
Reserves	B-3	-2781313.00		-2781313.00	
Total Reserves and Surplus			119098604.64		189657293.13
Grants, Contribution for Specific Purpose	B-4	49913024.46	49913024.46	8293744.98	8293744.98
Loans					
Secured loans	B-5	0.00		0.00	
Unsecured loans	B-6	0.00		0.00	
Total Loans			0.00		0.00
TOTAL SOURCES OF FUNDS [A1 - A3]			169011629.10		197951038.11
APPLICATION OF FUNDS					
Fixed Assets	B-11				
Gross Block		198960805.00		196611053.00	
Less: Accumulated Depreciation		87934387.38		43687127.89	
Net Block			111026417.62		152923925.11
Capital Work-in-Progress		0.00		0.00	
Total Fixed Assets			111026417.62		152923925.11
Investments					
Investment- General Fund	B-12	0.00		0.00	
Investment-Other Funds	B-13	0.00		0.00	
Total Investment			0.00		0.00
Current assets, loans & advances					
Stock in hand (Inventories)	B-14	0.00		0.00	
Sundry Debtors (Receivables)	B-15				
Gross amount outstanding		0.00		0.00	
Less: Accumulated Provision against bad and doubtful receivables		0.00		0.00	
Sundry Debtors (Receivables) - Net		0.00		0.00	
Prepaid expenses	B-16	0.00		0.00	
Cash and Bank Balances	B-17	31024519.48		25716941.00	
Loans, advances and deposits	B-18	0.00		0.00	
Total Current Assets		31024519.48		25716941.00	
Current Liabilities and Provisions					
Deposits received	B-7	0.00		0.00	
Deposit Works	B-8	420218.00		430218.00	
Other liabilities (Sundry Creditors)	B-9	-27380910.00		-19740390.00	
Provisions	B-10	0.00		0.00	
Total Current Liabilities		-26960692.00		-19310172.00	
Net Current Assets (B3- B4)			57985211.48		45027113.00
Other Assets	B-19		0.00		0.00
Miscellaneous Expenditure (to the extent not Written off)	B-20		0.00		0.00
TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]			169011629.10		197951038.11

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MP urban Local Body,
Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Burial Services	Commercial Projects	General Account
31010	Balance as per last amount	0.00	0.00	0.00	0.00	192438606.13
	Additions during the year	0.00	0.00	0.00	0.00	0.00
31090	Surplus for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
	Total (Rs)	0.00	0.00	0.00	0.00	192438606.13
	Deductions during the year	0.00	0.00	0.00	0.00	0.00
31090	Deficit for the year	0.00	0.00	0.00	0.00	-70558688.49
	Transfers	0.00	0.00	0.00	0.00	0.00
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	121879917.64

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00
	- Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	- Interest/Dividend earned on Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
	Total (b)	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	- Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00
	- Others	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	- Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
	- Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Other	0.00	0.00	0.00	0.00	0.00	0.00
	- Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Diminution in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Total (c)	0.00	0.00	0.00	0.00	0.00	0.00
311	Net Balance of Special Funds [(a+b)-(c)]	0.00	0.00	0.00	0.00	0.00	0.00

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	0.00	0.00	0.00	0.00	0.00
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	-2781313.00	0.00	-2781313.00	0.00	-2781313.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00	0.00	0.00
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
31211	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve funds	-2781313.00	0.00	-2781313.00	0.00	-2781313.00

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Grant Code	32010	32020	32030	32040	32050	
Balance	0.00	8293744.98	0.00	0.00	0.00	8293744.98
Balance to the Grants						0.00
Received during the	5672864.00	4316000.00	0.00	0.00	36659601.48	46648465.48
Interest earned on investments						0.00
Repayment of Grant	0.00	0.00	0.00	0.00	0.00	0.00
Repayment of Value of Grant	0.00	0.00	0.00	0.00	0.00	0.00
Repayment (Specify)	0.00	0.00	0.00	0.00	0.00	0.00
Total(b)	5672864.00	4316000.00	0.00	0.00	36659601.48	46648465.48
Total (a+b)	5672864.00	12609744.98	0.00	0.00	36659601.48	54942210.46
Grant out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure of Fixed	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure of Other	4750006.00	279180.00	0.00	0.00	0.00	0.00
Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure on allowances	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Repayment of investments	0.00	0.00	0.00	0.00	0.00	0.00
Repayment of Value of Grant	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	4750006.00	279180.00	0.00	0.00	0.00	0.00
Balance at the year end	922858.00	12330564.98	0.00	0.00	0.00	5029186.00
					36659601.48	49913024.46

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जिला - बालाघाट (म.प्र.)



Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loans from Govt. bodies & Associations	0.00	0.00
33040	Loans from International agencies	0.00	0.00
33050	Loans from banks & other financial institutions	0.00	0.00
33060	Other Term Loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other Loans	0.00	0.00
	Total Secured Loans	0.00	0.00

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;

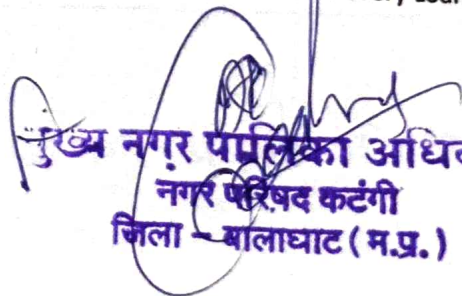
For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

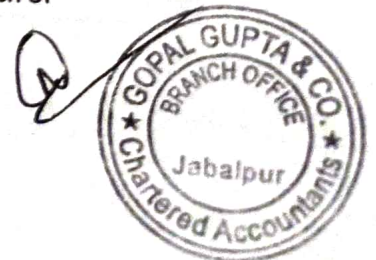
Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. bodies & Associations	0.00	0.00
33140	Loans from International agencies	0.00	0.00
33150	Loans from banks & other financial institutions	0.00	0.00
33160	Other Term Loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other Loans	0.00	0.00
	Total Unsecured Loans	0.00	0.00

Note:

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


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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
14010	From Contractors	0.00	0.00
14020	From Revenues	0.00	0.00
14030	From Staff	0.00	0.00
14080	From other	0.00	0.00
	Total deposits received	0.00	0.00

Schedule B-8: Deposits Works

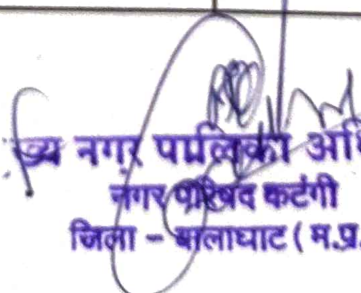
Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	0.00	0.00	0.00
34120	Electrical works	0.00	0.00	0.00
34180	Others	430218.00	10000.00	420218.00
	Total of deposit works	0.00	0.00	420218.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	-27380910.00	-19740390.00
35011	Employee Liabilities	0.00	0.00
35012	Interest Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	0.00
35020	Recoveries Payable	0.00	0.00
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	0.00	0.00
35090	Others (sale Proceeds)	0.00	0.00
	Total Other Liabilities (Sundry Creditors)	-27380910.00	-19740390.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	0.00	0.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	Total Provision	0.00	0.00


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Schedule B-11: Fixed Assets

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 Previous year
2	3	4	5	6	7	8	9	10	11	12
Buildings	20000000.00	0.00	0.00	20000000.00	0.00	0.00	0.00	0.00	20000000.00	20000000.00
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Buildings	11262732.00	130647.00	0.00	11393379.00	1069959.54	1082371.01	0.00	2152330.55	9241048.46	11262732.00
Infrastructure Assets	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1200000.00	1200000.00
Bridges	80000000.00	0.00	0.00	80000000.00	20712000.00	20712000.00	0.00	41424000.00	38576000.00	80000000.00
Drainage	40000000.00	0.00	0.00	40000000.00	10356000.00	10356000.00	0.00	20712000.00	19288000.00	40000000.00
Roads	13157967.00	1762670.00	0.00	14920237.00	3406494.10	3862849.36	0.00	7269343.46	7650893.54	13157967.00
Other	12500000.00	0.00	0.00	12500000.00	3236250.00	3236250.00	0.00	6472500.00	6027500.00	12500000.00
Machinery	3611450.00	382200.00	0.00	3993650.00	653672.45	722850.65	0.00	1376523.10	2617126.30	3611450.00
Other	7500000.00	55566.00	0.00	7555566.00	2342250.00	2359603.26	0.00	4701853.26	2859712.74	7500000.00
Other equipment	4519306.00	0.00	0.00	4519306.00	1170048.32	1170048.32	0.00	2340096.65	2179209.35	4519306.00
Other fittings	2859998.00	18669.00	0.00	2878667.00	740453.48	745286.89	0.00	1485740.37	1392926.63	2859998.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	196611053.00	2349752.00	0.00	198960805.00	43687127.89	44247259.49	0.00	87934387.38	111026417.62	196611053.00
Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	196611053.00	2349752.00	0.00	198960805.00	43687127.89	44247259.49	0.00	87934387.38	111026417.62	196611053.00

Schedule

Where dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.

Assets Which are not yet physically identified/traced, shall be disclosed separately.

Assets under leases and hire purchase needs to be disclosed as a note

Assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.

On 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 2006 shall be equal to the closing asset balance as on 31

used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.

The and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.

Water roads and streets, pavements, pathways, bridges, culverts and subways.

Sewerage lines, storm-water drainage lines and other similar drainage system.

Water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.

Land.

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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.)
4,010	Central Government Securities	0.00	0.00	0.00	0.00
4,020	State Government Securities	0.00	0.00	0.00	0.00
4,030	Debentures and Bonds	0.00	0.00	0.00	0.00
4,040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
4,050	Units of Mutual Funds	0.00	0.00	0.00	0.00
4,060	Other Investments	0.00	0.00	0.00	0.00
	Total of Investments General Fund	0.00	0.00	0.00	0.00

Schedule B-13: Investments- Other Funds

Account Code	Particulars	With whom Invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
4,110	Central Government Securities	0.00	0.00	0.00	0.00
4,120	State Government Securities	0.00	0.00	0.00	0.00
4,130	Debentures and Bonds	0.00	0.00	0.00	0.00
4,140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
4,150	Units of Mutual Funds	0.00	0.00	0.00	0.00
4,160	Other Investments	0.00	0.00	0.00	0.00
	Total of Investments General Fund	0.00	0.00	0.00	0.00

Schedule B-14 Stock in Hand (Inventories)

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
4,210	Stores Loose	0.00	0.00
4,220	Others	0.00	0.00
	Total Stock in hand	0.00	0.00

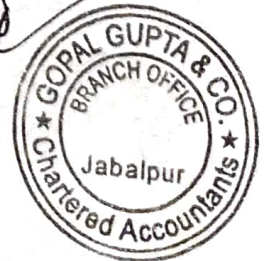
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Schedule B-15 Sundry Debtors (Receivables)

Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
Receivables for property taxes				
Less than 5 year	0.00	0.00	0.00	0.00
More than 5 year	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00
Less: State Government Cesses/Levies in Taxes-Control Accounts		0.00	0.00	0.00
Net Receivables of property Taxes	0.00	0.00	0.00	0.00
Receivables of Other Taxes				
Less than 3 year	0.00	0.00	0.00	0.00
More than 3 year	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00
Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00
Net Receivables of Other Taxes	0.00	0.00	0.00	0.00
Receivable of Cess Income				
Less than 3 year	0.00	0.00	0.00	0.00
More than 3 year	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00
Receivables for Fees and User Charges				
Less than 3 year	0.00	0.00	0.00	0.00
More than 3 year	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00
Receivables from Other Sources				
Less than 3 year	0.00	0.00	0.00	0.00
More than 3 year	0.00	0.00	0.00	0.00
Sub-total	0.00	0.00	0.00	0.00
Receivables from Government	0.00	0.00	0.00	0.00
Receivables -Control Accounts	0.00		0.00	0.00
Sub-total	0.00	0.00	0.00	0.00
Total of Sundry Debtors (Receivables)	0.00	0.00	0.00	0.00

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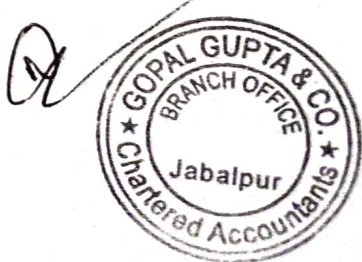
Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Estabilshment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operation & Maintenance	0.00	0.00
	Total Prepaid expenses	0.00	0.00

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	0.00	0.00
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	31024519.48	25716941.00
45022	Other Schedule Banks	0.00	0.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	Sub- Total	31024519.48	25716941.00
	Balance with Bank - Special Funds		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	Sub- Total	0.00	0.00
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	Sub- Total	0.00	0.00
	Total Cash and Bank balances	31024519.48	25716941.00

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Schedule B-18: Loans, advances, and deposits

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)
Loans and advances to employees	0.00	0.00	0.00	0.00
Employees Provident Fund Loans	0.00	0.00	0.00	0.00
Loans to Others	0.00	0.00	0.00	0.00
Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
Advance to Others	0.00	0.00	0.00	0.00
Deposit with External Agencies	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00
Sub- Total	0.00	0.00	0.00	0.00
Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
Total Loans, advances, and deposits	0.00	0.00	0.00	0.00

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

Particulars	Current year (Rs)	Previous year (Rs)
Loans to Others	0.00	0.00
Advances	0.00	0.00
Deposits	0.00	0.00
Total Accumulated Provision	0.00	0.00

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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	0.00	0.00
47020	Other asset control accounts	0.00	0.00
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	0.00	0.00
48020	Deferred Discount on Issue of Loans	0.00	0.00
48021	Deferred Revenue Expenses	0.00	0.00
48030	Other	0.00	0.00
	Total Miscellaneous expenditure	0.00	0.00

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MP Urban Local Body, Katangi
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2020 to 31 March 2021

Account Head	Schedule	Current Year	Previous year
A Income			
Revenue Income	IE-1	9602532.00	4098103.00
Assigned Revenues & Compensations	IE-2	18233304.00	42024693.00
Rental Income From Municipal Properties	IE-3	1372434.00	1867038.00
Fees & User Charges	IE-4	554524.00	416641.00
Sale & Hire Charges	IE-5	1300.00	0.00
Revenue Grants, Contribution & Subsidies	IE-6	61600.00	4613168.00
Income From Investments	IE-7	1936.00	0.00
Accrued Interest	IE-8	0.00	0.00
Other Income	IE-9	142000.00	1163732.00
Total Income		29969630.00	54183375.00
B Expenditure			
Establishment Expenses	IE-10	25057186.00	23699116.00
Administrative Expenses	IE-11	3675265.00	7953345.00
Operations & Maintenance	IE-12	26969772.00	13361736.00
Interest & Finance Charges	IE-13	0.00	0.00
Programme Expenses	IE-14	476944.00	515676.00
Revenue Grants, Contribution and Subsidies	IE-15	0.00	4613168.00
Provisions and Write Off	IE-16	0.00	0.00
Miscellaneous Expenses	IE-17	101892.00	6821754.00
Depreciation		44247259.49	43687127.89
Total Expenditure		100528318.49	100651922.89
C Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)		-70558688.49	-46468547.89
D Add/Less: Prior period Items (Net)	IE-18	0.00	0.00
E Gross surplus/ (deficit) of income over expenditure after prior period items (C-D)		-70558688.49	-46468547.89
F Less: Transfer to Reserved Fund		0.00	0.00
G Net balance being surplus/ (deficit) carried over to Municipal Fund (E- F)		-70558688.49	-46468547.89

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax		
11002	Water Tax	1175963.00	1857536.00
11003	Sewerage Tax	668112.00	612508.00
11004	Conservancy Charge	21178.00	691240.00
11005	Lighting Tax	0.00	0.00
11006	Education Tax	0.00	0.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Animals	0.00	2700.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement Tax	0.00	0.00
11012	Pilgrimage Tax	1500.00	0.00
11013	Export Tax	902000.00	0.00
11051	Octroi & Toll	0.00	0.00
11060	Cess	5175544.00	0.00
11080	Others Taxes	0.00	0.00
11090	Tax	1447640.00	534050.00
	Sub Total	210595.00	400069.00
		9602532.00	4098103.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	0.00	0.00
	Sub Total		
	Total Tax Revenue	9602532.00	4098103.00

Schedule IE-1 (a): Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Surcharge	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	Total refund and remission of tax revenues	0.00	0.00

Schedule IE-2: Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	559000.00	0.00
12020	Compensation in Lieu Of Taxes/Duties	14670388.00	42024693.00
12030	Compensation in Lieu Of Concession	3003916.00	0.00
	Total Assigned Revenues & Compensations	18233304.00	42024693.00

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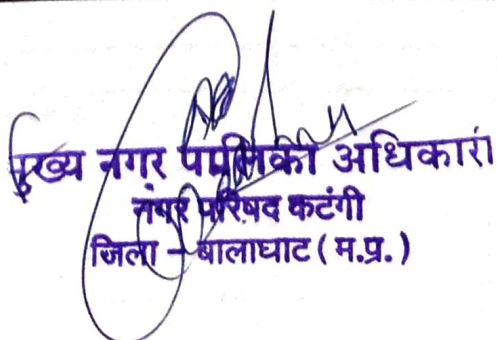


Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	1054959.00	881633.00
13020	Rent From Office Buildings	0.00	0.00
13030	Rent From Guest Houses	0.00	0.00
13040	Rent From Lease of Lands	284190.00	216425.00
13080	Other Rents	33285.00	768980.00
	Sub Total	1372434.00	1867038.00
13090	Less: Rent remission and refunds	0.00	0.00
	Sub Total	1372434.00	1867038.00
	Total Rental Income From Municipal Properties	1372434.00	1867038.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	0.00	0.00
14011	Licensing Fees	26000.00	0.00
14012	Fees for Grant of Permit	109025.00	47550.00
14013	Fees For Certificate Or Extract	51607.00	43175.00
14014	Development Charges	0.00	0.00
14015	Regularisation Fees	0.00	0.00
14020	Penalties And Fines	96680.00	88250.00
14040	Other Fees	193225.00	101544.00
14050	User Charges	72287.00	136122.00
14060	Entry Fees	0.00	0.00
14070	Service / Administrative Charges	5700.00	0.00
14080	Other Charges	0.00	0.00
14090	Fees Remission and Refunds	0.00	0.00
	Sub Total	554524.00	416641.00
14090	Less: Fees Remission and Refunds	0.00	0.00
	Sub Total	554524.00	416641.00
	Total Income from Fees & User Charges	554524.00	416641.00


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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products		
15011	Sale of Forms & Publications	0.00	0.00
15012	Sale of Stores & Scrap	0.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	0.00	0.00
15041	Hire Charges for Equipments	1300.00	14828.00
	Total Income from Sale & Hire Charges	0.00	0.00
		1300.00	14828.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants		
16020	Reimbursement of Expenses	61600.00	4613168.00
16030	Contribution Towards Schemes	0.00	0.00
	Total Revenue Grants, Contribution & Subsidies	0.00	0.00
		61600.00	4613168.00

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	1936.00	0.00
17020	Dividend	0.00	0.00
17030	Income From Project Taken Up On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17050	Others	0.00	0.00
	Total Income From Investments	1936.00	0.00

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	0.00	0.00
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	0.00	0.00
	Total Interest Earned	0.00	0.00

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Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	0.00	0.00
18040	Transfer Into Activity Fund	142000.00	1163732.00
18220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
	Total Other Income	0.00	0.00
		142000.00	1163732.00

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
71010	Salaries, Wages And Bonus		
71020	Benefits And Allowances	21395723.00	21090597.00
71030	Pension	1382420.00	2608519.00
71040	Other Terminal & Retirement Benefits	140924.00	0.00
	Total Establishment Expenses	2138119.00	0.00
		25057186.00	23699116.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
20010	Rent, Rates and Taxes	0.00	0.00
20011	Office Maintenance	0.00	0.00
20012	Communication Expenses	13729.00	0.00
20020	Books & Periodicals	10700.00	29500.00
20021	Printing and Stationery	450211.00	664110.00
20030	Travelling & Conveyance	1214180.00	1465118.00
20040	Insurance	575881.00	5393629.00
20050	Audit Fees	350583.00	363939.00
20061	Legal Expenses	0.00	0.00
20062	Professional and Other Fees	785515.00	0.00
20080	Advertisement And Publicity	274466.00	37049.00
20081	Membership & Subscriptions	0.00	0.00
20080	Other Administrative Expenses	0.00	0.00
	Total Administrative Expenses	3675265.00	7953345.00

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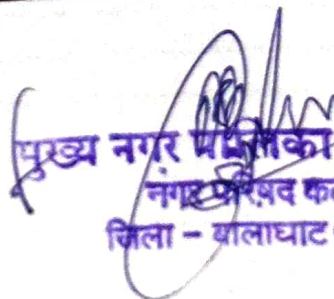
Schedule IE-12:- Operations & Maintenance			
Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Power & Fuel		
21020	Bulk Purchases	6466902.00	6781070.00
21030	Consumption of Stores	8082415.00	3136940.00
21040	Hire Charges	2694600.00	0.00
21050	Repairs & Maintenance Infrastructure Assets	0.00	239908.00
21051	Repairs & Maintenance Civic Amenities	0.00	0.00
21052	Repairs & Maintenance Buildings	0.00	0.00
21053	Repairs & Maintenance Vehicles	1807407.00	578484.00
21054	Repairs & Maintenance Furniture	3269887.00	2625334.00
21055	Repairs & Maintenance Office Equipments	0.00	0.00
21056	Repairs & Maintenance Electrical Appliances	19677.00	0.00
21057	Repairs & Maintenance Heritage Building	0.00	0.00
21059	Repairs & Maintenance Others	379757.00	0.00
21080	Other Operating & Maintenance Expenses	4249127.00	0.00
	Total Operations & Maintenance	26969772.00	13361736.00

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Govt. Bodies & Association	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Inte.on Loans From Banks & Other Financial Institution	0.00	0.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	0.00	0.00
24080	Other Finance Expenses	0.00	0.00
	Total Interest & Finance Charges	0.00	0.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	0.00	0.00
25020	Own Programme	476944.00	515676.00
25030	Share in Programme Of Others	0.00	0.00
	Total Programme Expenses	476944.00	515676.00


 मुख्य नगर पञ्चिका अधिकारी
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Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants		
26020	Contributions	0	0.00
26030	Subsidies	0	0.00
	Total Revenue Grants, Contribution and Subsidies	0.00	0.00
		0.00	0.00

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
77010	Provisions for Doubtful Receivables		
77020	Provision for Other Assets	0.00	0.00
77030	Revenues Written Off	0.00	0.00
77040	Assets Written Off	0.00	0.00
77050	Miscellaneous Expense Written Off	0.00	0.00
	Total Provisions and Write Off	0.00	0.00
		0.00	0.00

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
77110	Loss on Disposal Of Assets	0.00	0.00
77120	Loss on Disposal Of Investments	0.00	0.00
77130	Transfer to General Activity Fund	0.00	0.00
77140	Transfer to Water Supply	0.00	0.00
77150	Transfer to Gratuity & Leave Salary Fund	0.00	0.00
77160	Provident Fund	0.00	0.00
77170	Other Miscellaneous Expenses	101892.00	6821754.00
	Total Miscellaneous Expenses	101892.00	6821754.00

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Expenses	0.00	0.00
18020	Other expenses Revenue	0.00	0.00
18030	Other Income	0.00	0.00
	Sub Total	0.00	0.00
18040	Expenses	0.00	0.00
18050	Refund of Taxes	0.00	0.00
18060	Refund of Other Revenues	0.00	0.00
18070	Other Expenses	0.00	0.00
	Sub Total	0.00	0.00
	Total Prior Period	0.00	0.00

मुख्य नगर पालिका अधिकारी
नगर परिवहन कटंगी
जिला - बालाघाट (म.प्र.)



NAGAR PALIKA KATANGI
KATANGI

Cash Flow Summary
1-Apr-21 to 30-Mar-22

NAGAR PALIKA KATANGI
1-Apr-21 to 30-Mar-22

Outflow

NAGAR PALIKA KATANGI
1-Apr-21 to 30-Mar-22

72105.00

5672864.00	5672864.00	Fixed Assets	20580.00	
		41060-80 Software	51525.00	
159670.00	159670.00	41070 Furniture		1073710.00
		Direct Expenses	13729.00	
11005.00	114065.00	22012 COMMUNICATION EXP.	785515.00	
96680.00		22052 PROFESSIONAL FESS	274466.00	3757531.00
6080.00		2260 Advt.		
300.00		Indirect Expenses	10700.00	
		220 Administrative Exp.	246909.00	
28257269.00		25030 PROGRAMMA	230035.00	
902000.00		250 PROGRAMME EXPENSES	3269887.00	94009.00
5175544.00		23053 R&M VEHICLES		
1251033.00		1 - Revenue Income	73684.00	
		110 - Rates & Tax Revenue	20325.00	46923705.00
18233304.00		130 - Rental Income From Municipal Properties		
483680.00		2 - Revenue Expenditure	1663119.00	
1115664.00		19010 GENERAL ACTIVITY FUND	475000.00	
451764.00		19020 PUBLIC CONVENICE	1382420.00	
644280.00	2500.00	21020 Benefits and Allowances	21395723.00	
		210 - Establishment Expenses	1805315.00	
2500.00		22020 BOOK & PERIODICALS	575881.00	
41164450.00		22040-INSURANCE	350583.00	
1936.00		22050 Audit Fess	19173772.00	
36775636.00		230 - Operations & Maintenance	101892.00	12571404.00
4316000.00		271- Miscellaneous Expenes	4850006.00	
70878.00	2377869.00	3 - Capital Receipts & Liabilities	10000.00	
		320-20 GRANTS STATE GOVT	7711398.00	7948645.00
1485769.00		341 DEPOSIT WORKS		
892100.00		350 - Other Liabilities	382200.00	
		4 - Capital Expenditure & Assets	1622040.00	
		23057 Plant Machinery	326843.00	
		29040 Water Supply	18669.00	
		410 - Fixed Assets	4527613.00	
		41160 OTHER EQUIPMENT	1020383.00	
		46060 EXTERNAL AGENCIES	39196.00	
		460 LONAS ADVANCE AND DEPOSITE	11701.00	
		29030-01 Vhan G P S		
		41220 Special Funds		
		Total		72441109.00

77748687.00

5307578.00

मुख्य नगर पालिका अधिकारी
नगर पालिका कटंगी
जिला - बालाघाट (म.प्र.)



— **Journal of the American Medical Association**

मुख्य नगर पंचिका अधिकारी
नगर पंचिबद कटंगी
जिला - बालाघाट (म.प्र.)

कार्यालय नगर परिषद कटंगी, जिला बालाघाट (मध्यप्रदेश)

Abstract sheet for reporting on audit paras for financial year 2020-21

Parameters		Abstract sheet for reporting on audit paras for financial year 2020-21					
Audit of Revenue		Description					
		Receipts in Rs.					
	Year 2020-21	Year 2021-22	Growth	% of Growth	Observation in brief	Suggestions	
	3	4	5	6	7	8	
Hajawya vasuli							
Sampati kar	1857536.00	1175963.00	681573.00	-36.69	Property tax(Sampati kar) has decreased by 36.69%,	ULB shall sent demand notice on periodic basis and should instruct to concerned officer to take neccessary action.	
Samekit kar	480144.00	198002.00	282142.00	-58.76	Samekit kar is decreased by 58.76% as compare to previous year	ULB shall sent demand notice on periodic basis and should instruct to concerned officer to take neccessary action.	
Nagriy vikash upkar	526535.00	217590.00	308945.00	-58.68	Nagriy Vikash upkar decreased by 58.68%.	ULB shall sent demand notice on periodic basis and should instruct to concerned officer to take neccessary action.	
Siksha upkar	372061.00	209645.00	162416.00	-43.65	Siksha upkar decreased by 43.65%.	ULB shall sent demand notice on periodic basis and should instruct to concerned officer to take neccessary action.	
Total	3236280.00	1801200.00	1435080.00	-44.34			
Bhawan bhumi kiraya	216425.00	284190.00	67765.00	31.31	Bhwan bhumi kiraya has increased by 31.31% as compare to last year.	Present strategy is required to be adopted in future also	
Jal upbhokta prabhar	612508.00	668112.00	55604.00	9.08	Jalkar has decreased by 9.08% as compare to last year.	Present strategy is required to be adopted in future also	
Thos upsist prabandhan prabhar	18902.00	21178.00	2276.00	12.04	Thos upsist prabandhan prabhar has increased by 12.04% as compare to last year.	Present strategy is required to be adopted in future also	
Any other taxes	534050.00	822403.00	288353.00	53.99	Miscellaneous expenses has decreased by 53.99% as compare to last year.	Present strategy is required to be adopted in future also	
Total	1381885.00	1795883.00	413998.00	29.96			
	4618165.00	3597083.00		-22.11		It is observed that	
GRAND TOTAL			-1021082.00			ULB shows overall negative growth.	

मुख्य नगर परिषद अधिकारी
नगर परिषद कटंगी
जिला - बालाघाट (म.प्र.)



नहीं किया है व ग्रांट का उपयोग प्रमाण पत्र प्रस्तुत नहीं किया। अतः किसी प्रकार के विचलन की पुष्टि हमारे द्वारा नहीं की जा सकती है। 6. निकाय द्वारा व्यय, अधिनियम के नियमों व राज्य व केन्द्र सरकार द्वारा जारी निर्देशों के अनुसार किये गये हैं। 7. वित्तीय सम्पत्तियों का अंकेक्षण टेस्ट आधार पर किया गया जिसमें कोई त्रुटि नहीं पाई गई। 8. अंकेक्षण के दौरान हमने कोई अनाधिकृत अनुमोदन नहीं पाया। 9. निकायों के पास व्ययों के उपयोग का कोई प्रमाण पत्र नहीं पाया गया।	4 के पश्चात ही किसी व्यय को करना चाहिये। निकाय को माह में एक बार स्टॉक का सत्यापन स्वयं से करना चाहिए क्योंकि हमारे द्वारा किये गये अंकेक्षण में कुछ कमियां पाई गई हैं।
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III) Audit of Book Keeping

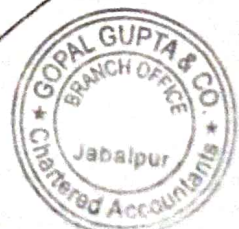
अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. वित्तीय लेखे ऐकल प्रविष्टि पद्धति के आधार पर तैयार किये गये हैं अतः हम चिट्ठा बनाने में असमर्थ हैं। 2. आय-व्यय व प्राप्ति भुगतान खाते जिनका अंकेक्षण संपन्न किया गया है कि प्रति रिपोर्ट के साथ संलग्न है। 3. अग्रिम रजिस्टर में प्रविष्टियां निकाय द्वारा पूर्ण नहीं की गई हैं। 4. बैंक समाधान पत्र रिपोर्ट के साथ संलग्न किया गया है। 5. विभिन्न विभागों के स्टॉक रजिस्टर अपडेट नहीं हैं अंतिम प्रविष्टि मार्च 2018 तक की है अतः संबंधित अधिकारी को आदेशित कर उचित कदम उठाये जायें। 6. निकाय द्वारा सम्पत्ति रजिस्टर अपडेट नहीं किया गया है। 7. आय व्यय खाते का अंकेक्षण किया गया। 8. सभी वित्तीय लेखे अकाउंटिंग नियमों के अनुसार मेनटेन नहीं हैं। 9. नगर परिषद द्वारा खातों (लेजर) को मेनटेन नहीं किया जाता है। 10. निकाय द्वारा ग्रांट रजिस्टर अपडेट नहीं किया गया है। 11. बाउचर कमांक अनुसार व्यवस्थित नहीं है।	1 लेखा पुस्तकों को दोहरा लेखा प्रणाली के आधार पर तैयार करना चाहिये। 2 बैंक समाधान एक निश्चित अंतराल के पश्चात बनाना चाहिये। 3 निकाय द्वारा सम्पत्ति रजिस्टर अपडेट करना चाहिये। 4 नगर परिषद द्वारा लेजर भी मेनटेन करना चाहिये। 5 निकाय द्वारा ग्रांट रजिस्टर को व्यवस्थित रूप से मेनटेन करना चाहिये।

IV) Audit of FDR (Fixed deposit)

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. निकायों के पास उपलब्ध सभी FDR रसीद व स्टेटमेंट का अंकेक्षण किया गया, जिनमें कोई त्रुटि नहीं पाई गई। 2. FDR रजिस्टर निकाय द्वारा मेनटेन नहीं किया जाता है। 3. हमारे द्वारा FDR के ब्याज के दर की पुष्टि की गई। 4. निकाय द्वारा FDR के ब्याज की प्रविष्टि लेखा पुस्तकों में नहीं की गई है।	1) निकाय द्वारा FDR का रजिस्टर बनाना चाहिये। 2) लेखा पुस्तकों में FDR पर उपार्जित ब्याज की प्रविष्टि की जानी चाहिये।

V) Audit of tender/Bids

नगर पंचायत अधिकारी
नगर परिषद कटंगी
जिला - बालाघाट (म.प्र.)



अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. पी आई सी अनुमोदन पत्रक अध्यक्ष द्वारा हस्ताक्षरित नहीं है। 2. निकाय द्वारा आमंत्रित निविदा व बोली का अंकेक्षण टेस्ट आधार पर किया गया जिसमें जो त्रुटि पाई गयी वो पाईट नं. 1 में है। 3. प्रोजेक्ट रजिस्टर को मेनटेन नहीं किया गया है। 4. जिन आमंत्रित निविदा व बोली का अंकेक्षण किया गया तथा उन निविदाओं के निविदा शुल्क व बोली प्रक्रिया शुल्क, परफोरमेंस गारंटी इत्यादि पर कोई त्रुटि नहीं पाई गई। 5. अनुबंध समापन का अंकेक्षण किया गया। 6. प्रतिस्पर्धात्मक निविदा प्रक्रिया का निकाय द्वारा पालन किया गया है। हमारे द्वारा जिन निविदाओं का अंकेक्षण किया गया उसमें इस बात की पुष्टि की गई है। 7. निकाय द्वारा ठेकेदारों से किसी प्रकार के दस्तावेजों को नहीं लिया जाता है जैसे पी.एफ. रजिस्ट्रेशन, ई.एस.आई. रजिस्ट्रेशन जीएसटी रजिस्ट्रेशन इत्यादि। (a) निकाय के रिकॉर्ड में स्ट्रक्चर डिजाइन रिपोर्ट उपलब्ध नहीं है। (b) संबंधित अनुबंध में गवाह के हस्ताक्षर नहीं पाये गये। (c) कुछ केशेस में मेजरमेन्ट रिपोर्ट पर निकाय के अध्यक्ष के हस्ताक्षर नहीं पाये गये। 8. किसी भी प्रोजेक्ट के प्रारंभ होने से पूर्व के व समाप्त होने के पश्चात के फोटोग्राफ उपलब्ध नहीं है।	1 सभी निविदा प्रक्रिया ई निविदा प्रक्रिया के माध्यम से होनी चाहिये कुछ अपवादों को छोड़कर। 2 निकायों को आवश्यक रजिस्ट्रेशन कॉपी लेनी चाहिये। 3. निकाय को प्रोजेक्ट प्रारंभ होने के पूर्व व समाप्त होने के पश्चात के फोटोग्राफ लेना चाहिये।

VI) Audit of grants and loan

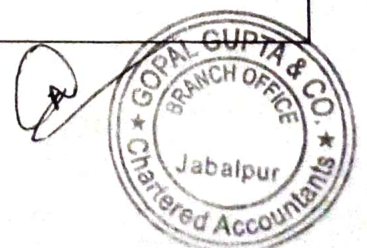
अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. शासन द्वारा दी गई ग्रांट व उसके उपयोग का अंकेक्षण किया गया। 2. निकाय द्वारा HUDCO से ऋण लिया गया। 3. निकाय द्वारा ग्रांट रजिस्टर व उसके सभी व्ययों का योजनानुसार लेखा जोखा नहीं रखा जाता। अतः किसी प्रकार के विचलन हेतु हम टिप्पणी करने में असमर्थ हैं।	ग्रांट रजिस्टर को व्ययों की प्रविष्टियों के साथ अपडेट करना चाहिये। ताकि कोषों का विचलन यदि कोई हो तो स्पष्ट किया जा सके।

VII) Incidences relating to diversion of funds from capital receipt/Grants/Loan to revenue nature expenditure and from on scheme/project to another

अंकेक्षण का अवलोकन एवं टिप्पणियां	आवश्यक सुझाव
1. अंकेक्षण के दौरान हमने यह पाया कि आयगत प्राप्तियों से पूंजीगत व्ययों, ग्रांट व लोन का भुगतान नहीं किया गया है व उसके विपरीत पूंजीगत प्राप्तियों से आयगत व्ययों का भी भुगतान नहीं किया गया है।	नहीं

VIII) Any other

मुख्य नगर प्रशासन अधिकारी
नगर परिषद कटंगी
जिला - मालाघाट (म.प्र.)



अंकेक्षण का अवलोकन एवं टिप्पणियां

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.

आवश्यक सुझाव

1. निकाय अपने दैनिक व्ययों को लगातार कम करके अपने व्ययों को कम कर सकता है।
2. निकाय को कोस्ट कटिंग उपाय को लागू करना चाहिये।
3. निकाय को दैनिक व्ययों को कम करने हेतु उचित कदम उठाने चाहिये व दैनिक वेतन भोगियों के विषय में भी विचार करना चाहिये।

- 1 आयगत व्ययों का आयगत प्राप्तियों पर प्रतिशत 53.25 %
- 2 हमने आयगत प्राप्तियों व व्ययों का विभाजन उचित आधार पर किया है।
- 3 निकाय को आयगत प्राप्तियों को बढ़ाने हेतु उचित कदम उठाने चाहिये क्योंकि निकाय के आयगत प्राप्तियों की तुलना में आयगत व्यय अधिक हैं जिसका कारण वेतन व दैनिक वेतन है अतः आवश्यक कदम उठाने चाहिये।

इन्हें पूंजीगत व्ययों का कुल व्ययों पर प्रतिशत

- 1 पूंजीगत व्ययों का कुल व्ययों पर प्रतिशत 21.07 %.
- 2 हमने पूंजीगत व्ययों का विभाजन उचित आधार पर किया है।

नहीं

अंकेक्षण का अवलोकन एवं टिप्पणियां

1. निकाय द्वारा आयकर रिटर्न फाइल नहीं की गई है।
2. हमने अंकेक्षण के दौरान यह पाया कि काटे गये टी.डी.एस. को कुछ मामलों में विलम्ब से जमा किया गया है। व टीडीएस रिटर्न निर्धारित तिथि में फाइल नहीं की गई।
3. अंकेक्षण के दौरान हमने यह पाया कि निकाय द्वारा वैट को विलम्ब से जमा किया गया।
4. Depreciation/ amortisation की नीति का पालन निकाय द्वारा नहीं किया जा रहा है।
5. अंकेक्षण के दौरान हमने निकाय से वाहनों के रजिस्ट्रेशन व बीमा की मांग की, परन्तु निकाय में उपलब्ध नहीं थे CMO से पूछने पर बताया गया की वाहनो के रजिस्ट्रेशन और बीमा नये सिरे से करने की प्रक्रिया प्रोसेस में है।
6. सम्पत्तियों को Unique identification number निकाय द्वारा नहीं दिया गया है।
7. टी.डी.एस व वैट का रजिस्टर अंकेक्षण के दौरान उपलब्ध नहीं कराया गया।
8. टी.डी.एस एवं वैट के रिटर्न व चालन अंकेक्षण के दौरान उपलब्ध नहीं कराया गया।
9. अंकेक्षण के दौरान हमने यह पाया कि टी.डी.एस/ जीएसटी के भुगतान में लगातार विलम्ब होता है जिसके कारण ब्याज व पैनाल्टी का निकाय को भुगतान करना पड़ता है जिससे शासन को नुकसान होता है।

आवश्यक सुझाव

- 1 निकाय को विशेषज्ञ द्वारा आयकर रिटर्न भर कर एफ डी आर के ब्याज पर टी.डी.एस की कटौती को वापस लेना चाहिये।
2. सभी उपलब्ध वाहनो का Insurance and RC निकाय के पास उपलब्ध होना चाहिये।
3. सम्पत्तियों को Unique identification No. द्वारा निकायों को मैनटेन करना चाहिये।

नोट-1. भौतिक सत्यापन

अ. स्वास्थ्य शाखा

- स्वास्थ्य शाखा द्वारा रजिस्टर को प्रापली अपडेट नहीं किया गया और अंकेक्षण के दौरान हमने यह पाया अधिकतर मामलों में प्राप्तकर्ता के हस्ताक्षर उपलब्ध नहीं हैं।

मुख्य नगर पंचायत का अधिकारी
नगर मुख्यालय कटंगी
जिला - बालाघाट (म.प्र.)



भंडार शाखा द्वारा रजिस्टर को प्रापली अपडेट नहीं किया गया और अंकेक्षण के दौरान हमने यह पाया अधिकतर मामलों में प्राप्तकर्ता के हस्ताक्षर उपलब्ध नहीं हैं।

स. पीडब्ल्यू डी शाखा स्टॉक रजिस्टर द्वारा रजिस्टर को प्रापली अपडेट नहीं किया गया और अंकेक्षण के दौरान हमने यह पाया अधिकतर मामलों में प्राप्तकर्ता के हस्ताक्षर उपलब्ध नहीं हैं।

मुख्य नगर प्रापली अधिकारी
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जिला बालाघाट (म.प्र.)

