STATUTORY AUDIT REPORT

NAGAR PARISHAD, NIWAS

District -Mandla (M.P.)

(Financial Year: 2021-22)

KHARE PAMECHA & CO.

CHARTERED ACCOUNTANTS

KHARE PAMECHA & CO.
Chartered Accountants

Branch off.: Shop No. 03, Anand Apartment, Home Science College Road, Jabalpur (M.P.)
H.O.: Goutam Nagar, Bhopal (M.P.) - 462011
M.No. - 9004695348
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL NIWAS DISTRICT MANDLA** for the year ended 31st March 2022, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

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

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

3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of :-
   a. In the case of the Balance sheet, of the state of affairs as at 31/03/2022.
   b. In the case of Income & Expenditure Account of the excess of Income over Expenditure for the period ended on that date.

Date:-22/12/2022

For KHARE PAMECHA & CO.
CHARTERED ACCOUNTANTS

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Bhopal
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CA SUMIT SHASTRI
(Partner)
Mem. No. : 161894
UDIN:

MUNICIPAL COUNCIL NIWAS, DIST-MANDLA

AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- NO FDRs have been made during the year.
- As there is no investment, no need to comment on return ration on investment.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While vouching some vouchers were missing.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
  - TDS & GST TDS was not deducted on some bills.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.

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- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries are done.
- Stock Register & Statutory Deduction Register was not maintained properly.
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have not been entered in Grant Register.
- Grants register was not complete.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- FDRs have not been made during the year.
- There was nil Opening balance of FDR, so there is no need to comment on return ratio on FDRs.

Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.

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- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has received grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received.

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ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

NAME OF ULB : - MUNICIPAL COUNCIL NIWAS
NAME OF AUDITOR :- CA SUMIT SHASTRI

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2020-21	2021-22	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	6,44,257.00	4,30,815.00	-33.13%	Revenue collection by MC was Negative in comparison with the previous FY 2020-21.	Council Should make special focus on collection and should strict action for increase in reveue in upcoming years.
b.	Consolidated Tax	-	-			
c	Town Development Cess	-	-			
d	Education Cess	-	-			
	TOTAL (A)	6,44,257.00	4,30,815.00			

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	B. NON REVENUE COLLECTION					
a.	Rent of Land & Building	5,19,171.00	1,91,315.00	-63.15%	Revenue collection by MC was Negative in comparison with the previous FY 2020-21.	Council Should make special focus on collection and should strict action for increase in reveue in upcoming years.
b.	Water Tax	5,34,424.00	2,74,689.00	-48.60%	Revenue collection by MC was Negative in comparison with the previous FY 2020-21.	Council Should make special focus on collection and should strict action for increase in reveue in upcoming years.
c.	Solid Wastage Management	-	-			
d.	Other Fees & Taxes	5,52,272.00	1,20,700.00	-78.14%	Revenue collection by MC was Negative in comparison with the previous FY 2020-21.	Council Should make special focus on collection and should strict action for increase in reveue in upcoming years.
	TOTAL (B)	16,05,867.00	5,86,704.00			
	GRANT TOTAL (A) + (B)	22,50,124.00	10,17,519.00			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some Voucher are found without signed by CMO / President . 02. In some cases we found that council has purchased material from unregistered firms. 03. Some Vouchers are not found at the time of Audit. 04. Some Vouchers are found without Note sheet.	There were some discrepancies observed, they are as follow : • TDS is not deducted on Some Bills.	01. Council should properly follow the purchase rules. 02. Voucher must be signed by the concerned officer. 03. Council should purchase material through registered dealer and through proper valid bill. 04.Sanctioned letter should be attached with Voucher.
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Books of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not prepared by the council	Accountant Cash book should be updated timely with revenue cash book.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines.
4	Audit of FDRs	No Fixed Deposit has been created by Municipal Council during the year.	There were no need of quotation from other Banks for Best interest rate as no FDR were made.	Council should make FDR of the excess fund which is no utilizing.

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5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recorded of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures. 02.During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received.	Record of Tender File & bids documents should be Properly Maintained.
6	Audit of Grants & Loans	01. Grants Register was not complete. 02. Some Payments were made more than grant amount received.	01.Municipal council has received and utilized grant from Central Govt. 02. Grant Register was not found with detail of opening balances, closing balances & amount which paid excessively, from which head it head adjusted. 03. We examine all the grants receive from the State government and its utilization. 04. During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	We didn't found any Incidences relating to diversion of funds from Capital Receipts\Grants\Loans to Revenue Nature Expenditure and from one Scheme to another.	No any fund diversion was found	Council must not use any fund other than objective which was sanctioned for

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8	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.	741.00%	Revenue expenses are very high in comparison of revenue income	Council should seriously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	12.86%	Capital expenditures occupied very much low part of expenditures	Council should make efforts for more capital exp. For the development of council.

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Balance Sheet of Municipal Council Niwas
as on 31st March 2022

	Particulars	Schedule No.	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	3,58,83,955.88	2,96,71,103.78
	Earmarked Funds	B-2	13,65,911.50	1,20,708.00
	Reserves	B-3	34,66,743.95	85,36,343.55
	Total Reserve & Surplus		4,07,16,611.33	3,83,28,155.33
A2	Grants, Contributions for specific purposes	B-4	1,05,79,747.00	87,56,773.00
A3	Loans			
	Secured loans	B-5	53,80,546.00	56,23,746.00
	Unsecured loans	B-6	-	-
	Total Loans		53,80,546.00	56,23,746.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		5,66,76,904.33	5,27,08,674.33
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		40,76,720.00	13,82,175.00
	Less: Accumulated Depreciation		6,09,976.05	2,03,289.05
	Net Block		34,66,743.95	11,78,885.95
	Capital work-in-progress		27,58,839.00	24,89,645.00
	Total Fixed Assets		62,25,582.95	36,68,530.95
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	21,896.88	75,021.88
	Sundry Debtors (Receivables)	B-15	12,26,915.00	8,33,298.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	29,084.00	1,172.00
	Cash and Bank Balances	B-17	5,06,84,375.50	4,81,59,478.50
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		5,19,62,271.38	4,90,68,970.38
B4	Current Liabilities and Provisions			
	Deposits received	B-7	3,19,549.00	(76,033.00)
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	2,88,201.00	1,04,860.00
	Provisions	B-10	9,03,200.00	-
	Total Current Liabilities		15,10,950.00	28,827.00
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		5,04,51,321.38	4,90,40,143.38
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)		5,66,76,904.33	5,27,08,674.33

For KHARE PAMECHA & CO.

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CA SUMIT SHASTRI
(Partner)
Mem. No. : 161894

Municipal Council Niwas

Chief Municipal Officer

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Accounts Officer

Municipal Council Niwas
As on 31.03.2022

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

Account Code	Particulars	General Account Current Year 2021-22	General Account Previous Year 2020-21
3100000	**Balance as per last account**	2,96,71,103.78	-
	Additions during the year	-	-
31090-02	• Surplus for the year	598.00	-
	• Transfers	62,12,254.10	
	Total (Rs.)	**62,12,852.10**	-
	Deductions during the year	-	-
	• Deficit for the year		-
	• Transfers	-	-
	Total (Rs.)	-	-
310	**Balance at the end of the current year**	**3,58,83,955.88**	**2,96,71,103.78**

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

Particulars	Sanchit Nidhi Current Year	Other Fund Current Year 2021-22	Total	Sanchit Nidhi Previous Year	Other Fund Previous Year 2020-21	Total
Account Code	**31110**	**3115000**		**31110**	**3115000**	
(a) Opening Balance		-	-	1,20,708.00	-	1,20,708.00
(b) Additions to the Special Fund			-			
• 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)		-	-	12,45,203.50	-	12,45,203.50
Total (b)	-	-	-	**12,45,203.50**	-	**12,45,203.50**
(c) Payments out of funds						
[I] Capital expenditure on		-	-	-	-	-
• Fixed Asset	-	-	-	-	-	-
• Others						
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-				
Net Balance of Special Funds (a + b) –(c+d)	-	-	-	**13,65,911.50**	-	**13,65,911.50**

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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	6	7 (5-6)
31210	Capital Contribution	85,36,343.55	26,94,545.00	1,12,30,888.55	4,06,687.00	1,08,24,201.55
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-	73,57,457.60	(73,57,457.60)
	Total Reserve funds	**85,36,343.55**	**26,94,545.00**	**1,12,30,888.55**	**77,64,144.60**	**34,66,743.95**

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	64,12,144.00	23,44,629.00	-	-	-	87,56,773.00
(b) Additions to the Grants *						
• Grant received during the year	65,13,000.00	66,88,583.00	-	-		1,32,01,583.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	65,13,000.00	66,88,583.00	-	-	-	1,32,01,583.00
Total (a + b)	1,29,25,144.00	90,33,212.00	-	-	-	2,19,58,356.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	10,12,260.00	16,82,285.00	-	-	-	26,94,545.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	19,63,499.00	67,20,565.00	-	-		86,84,064.00
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	-	-	-	-	-	-
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	29,75,759.00	84,02,850.00	-	-	-	1,13,78,609.00
Net balance at the year end (a+b)-(c)	99,49,385.00	6,30,362.00	-	-	-	1,05,79,747.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	53,80,546.00	56,23,746.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**53,80,546.00**	**56,23,746.00**

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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	3,19,549.00	(76,033.00)
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**3,19,549.00**	**(76,033.00)**

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	1,70,000.00	1,56,463.00
35011	Employee Liabilities	-	5,30,484.00
35012	Interest Accrued and Due	9,667.00	36,878.00
35020	Recoveries Payable	1,08,534.00	(6,18,965.00)
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	**2,88,201.00**	**1,04,860.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	9,03,200.00	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**9,03,200.00**	-

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Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation				Net Block	
Account Code	Particulars	Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2022	Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2022	At the end of Current Year	At the end of the Previous Year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	-	-	-	-	-	-	-	-	-
41020	Buildings	-	19,700.00	-	19,700.00	-	985.00	-	985.00	18,715.00	-
41025	Heritage Building	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets										-
41030	• Roads and Bridges	-	-	-	-	-	-	-	-	-	-
41031	• Sewerage and Drainage	-	-	-	-	-	-	-	-	-	-
41032	• Water ways	2,74,065.00	-	-	2,74,065.00	41,109.75	27,406.50	-	68,516.25	2,05,548.75	2,32,955.25
41033	• Public Lighting	3,47,402.00	-	-	3,47,402.00	52,110.30	34,740.20	-	86,850.50	2,60,551.50	2,95,291.70
41034	• Bridge	-	-	-	-	-	-	-	-	-	-
	Sanitation and solid waste management	-	-	-	-	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets					-	-				-
41040	• Plants & Machinery	6,63,168.00	-	-	6,63,168.00	99,475.00	66,316.80	-	1,65,791.80	4,97,376.20	5,63,693.00
41050	• Vehicles	-	25,42,080.00	-	25,42,080.00	-	2,54,208.00	-	2,54,208.00	22,87,872.00	-
41060	• Office & other equipment	16,800.00	7,315.00	-	24,115.00	2,520.00	2,411.50	-	4,931.50	19,183.50	14,280.00
41070	• Furniture, fixtures, fittings and electrical appliances	80,740.00	41,950.00	-	1,22,690.00	8,074.00	12,269.00	-	20,343.00	1,02,347.00	72,666.00
4180	• Other fixed assets	-	83,500.00	-	83,500.00	-	8,350.00	-	8,350.00	75,150.00	-
	Total	13,82,175.00	26,94,545.00	-	40,76,720.00	2,03,289.05	4,06,687.00	-	6,09,976.05	34,66,743.95	11,78,885.95
41210	Work-in-progress	24,89,645.00	2,69,194.00	-	27,58,839.00					27,58,839.00	24,89,645.00
	Total	38,71,820.00	29,63,739.00	-	68,35,559.00	2,03,289.05	4,06,687.00	-	6,09,976.05	62,25,582.95	36,68,530.95

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
43010	Stores	21,896.88	75,021.88
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	**21,896.88**	**75,021.88**

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Current year Carrying Cost 2020-21 (Rs.)	Previous year Carrying Cost 2019-20 (Rs)
43110	**Receivables for Property Taxes**				
	Less than 5 years	61,387.00	-	61,387.00	1,718.00
	More than 5 years*	-	-	-	-
	Sub - total	**61,387.00**	-	**61,387.00**	**1,718.00**
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**61,387.00**	-	**61,387.00**	**1,718.00**
				-	
43130	**Receivable for Water Taxes**			-	-
	Less than 3 years	8,61,319.00	-	**8,61,319.00**	6,41,008.00
	More than 3 years*			-	
	Sub - total	8,61,319.00	-	8,61,319.00	6,41,008.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	8,61,319.00	-	8,61,319.00	6,41,008.00
				-	
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	3,04,209.00	-	3,04,209.00	1,90,572.00
	More than 3 years*			-	
	Sub - total	**3,04,209.00**	-	**3,04,209.00**	**1,90,572.00**
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**3,04,209.00**	-	**3,04,209.00**	**1,90,572.00**
				-	
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**12,26,915.00**	-	**12,26,915.00**	**8,33,298.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
44010	Establishment	29,084.00	1,172.00
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	**29,084.00**	**1,172.00**

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	5,06,84,375.50	4,81,59,478.50
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		-
	Sub-total	**5,06,84,375.50**	**4,81,59,478.50**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**5,06,84,375.50**	**4,81,59,478.50**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2021 (Rs.)	Paid during the current year 2021-22 (Rs.)	Recovered during the year 2021-22 (Rs.)	Balance outstanding at the end of the Year 31/03/2022 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

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Bhopal
Chartered Accountants

Municipal Council Niwas

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	10,00,201.00	20,11,979.00
	Assigned Revenues & Compensation	IE-2	97,56,942.00	86,25,679.00
	Rental Income from Municipal Properties	IE-3	1,91,315.00	5,13,322.00
	Fees & User Charges	IE-4	1,20,700.00	53,359.00
	Sale & Hire Charges	IE-5	12,900.00	5,700.00
	Revenue Grants, Contributions & Subsidies	IE-6	90,90,751.00	30,38,983.45
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	9,29,503.00	7,86,871.00
	Other Income	IE-9	5,78,186.00	4,31,274.00
	Total - INCOME		**2,16,80,498.00**	**1,54,67,167.45**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,34,81,408.00	1,26,91,606.00
	Administrative Expenses	IE-11	38,85,160.00	45,64,489.00
	Operations & Maintenance	IE-12	36,24,556.00	1,14,72,413.62
	Interest & Finance Expenses	IE-13	99,379.00	2,28,954.00
	Programme Expenses	IE-14	1,82,710.00	5,47,874.00
	Revenue Grants, Contributions & subsidies	IE-15	-	3,90,882.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	23,72,480.00
	Depreciation	IE-18	4,06,687.00	2,03,289.00
	Total - EXPENDITURE		**2,16,79,900.00**	**3,24,71,987.62**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**598.00**	**(1,70,04,820.17)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**598.00**	**(1,70,04,820.17)**
F	**Less: Transfer to Reserve Funds**		-	1,20,708.00
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**598.00**	**(1,71,25,528.17)**

For KHARE PAMECHA & CO.

Khare Pamecha & Co. FRN-006067c Bhopal Chartered Accountants

CA SUMIT SHASTRI
(Partner)
Mem. No. : 161894

Municipal Council Niwas

मुख्य नगर पालिका अधिकारी
Chief Municipal Officer
नगर परिषद निवास
जिला मण्डला(म.प्र.)

Accounts Officer

Niwas Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2021 to 31/03/2022

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
11001	Property tax	2,07,469.00	3,65,666.00
11002	Water tax	4,95,000.00	11,75,432.00
11003	Samekit Kar	2,19,600.00	3,76,847.00
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	19,718.00	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	58,414.00	94,034.00
	Sub-total	**10,00,201.00**	**20,11,979.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**10,00,201.00**	**20,11,979.00**

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

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
12010	Taxes and Duties collected by others	-	-
12020	Compensation in lieu of Octroi	97,56,942.00	86,25,679.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**97,56,942.00**	**86,25,679.00**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	1,89,750.00	5,13,322.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	1,565.00	-
13080	Other rents	-	-
	Sub-Total	**1,91,315.00**	**5,13,322.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**1,91,315.00**	**5,13,322.00**

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

Account Code.	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	5,849.00
14012	Fees for Grant of Permit	1,500.00	-
14013	Fees for Certificate or Extract	210.00	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	18,760.00	3,820.00
14040	Other Fees	10,200.00	43,690.00
14050	User Charges	10,200.00	-
14060	Entry Fees	-	-
14070	Service / Administrative Charges	79,830.00	-
14080	Other Charges	-	-
	Aashary Shulk	-	-
	Sub-Total	**1,20,700.00**	**53,359.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**1,20,700.00**	**53,359.00**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	12,900.00	5,700.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**12,900.00**	**5,700.00**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	67,20,565.00	19,53,339.00
1601011	Grant Revenue-Central Govt.	19,63,499.00	4,99,043.00
1601021	Grant Revenue-Other Organisations	-	-
1601091	Grant Revenue-Dep on Grant Assets	4,06,687.00	5,86,601.45
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**90,90,751.00**	**30,38,983.45**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
17110	Interest from Bank Accounts	9,29,503.00	7,86,871.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	9,29,503.00	7,86,871.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	1,55,000.00	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	4,23,186.00	4,31,274.00
	Total Other Income	**5,78,186.00**	**4,31,274.00**

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
21010	Salaries, Wages and Bonus	1,15,92,415.00	86,19,502.00
21020	Benefits and Allowances	7,40,152.00	4,16,900.00
21030	Pension	3,63,629.00	11,67,319.00
21040	Other Terminal & Retirement Benefits	7,85,212.00	24,87,885.00
	Total establishment expenses	**1,34,81,408.00**	**1,26,91,606.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	20,54,522.00	23,15,582.00
22012	Communication Expenses	9,382.00	12,875.00
22020	Books & Periodicals	-	2,86,979.00
22021	Printing and Stationery	1,53,722.00	-
22030	Traveling & Conveyance	5,64,858.00	3,80,410.00
22040	Insurance	59,350.00	11,728.00
22050	Audit Fees	3,00,000.00	3,11,197.00
22051	Legal Expenses	-	1,20,000.00
22052	Professional and other Fees	4,21,502.00	9,11,169.00
22060	Advertisement and Publicity	3,05,604.00	2,06,730.00
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	16,220.00	7,819.00
	Total administrative expenses	**38,85,160.00**	**45,64,489.00**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
23010	Power & Fuel	-	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	16,03,290.00	58,39,900.12
23040	Hire Charges	2,29,771.00	4,68,240.00
23050	Repairs & maintenance -Infrastructure Assets	14,98,682.00	4,05,413.00
23051	Repairs & maintenance - Civic Amenities	46,800.00	1,80,675.00
23052	Repairs & maintenance - Buildings	-	65,225.00
23053	Repairs & maintenance - Vehicles	64,900.00	3,03,723.00
23054	Repairs & maintenance - Furnitures	-	2,130.00
23055	Repairs & maintenance - Office Equipments	47,178.00	69,771.00
23056	Repairs & maintenance - Electrical Appliances	18,645.00	41,475.00
23057	Repairs & maintenance - Plant & Machinery	-	2,56,820.00
23059	Repairs & maintenance - Others	-	37,83,311.50
23080	Other operating & maintenance expenses	1,15,290.00	55,730.00
	Total operations & maintenance	**36,24,556.00**	**1,14,72,413.62**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	99,379.00	2,28,954.00
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	-
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**99,379.00**	**2,28,954.00**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
25010	Election Expenses	-	-
25020	Own Programs	1,82,710.00	2,13,442.00
25030	Share in Programs of others	-	3,34,432.00
	Total Programme Expenses	**1,82,710.00**	**5,47,874.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	3,90,882.00
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**-**	**3,90,882.00**

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	**-**	**-**

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
27200000	Depreciation For the Current Year	4,06,687	2,03,289
	Total Depreciation	**4,06,687**	**2,03,289**

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

Khare Pamecha & Co.
FRN-006067c
Bhopal
Chartered Accountants

Municipal Council Niwas

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Schedules	Current Period 2021-22 Amount (Rs.)	Corresponding Previous Period 2020-21 Amount (Rs.)	Head of Account	Schedules	Current Period 2021-22 Amount (Rs.)	Corresponding Previous Period 2020-21 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		4,81,59,478.50	5,31,97,488.00				
	Operating Receipts				**Operating Payments**			
110	Tax Revenue	RP - 1	-	-	Establishment Expenses	RP - 10	67,73,830.00	-
120	Assigned Revenues & Compensations	RP - 2	97,56,942.00	86,25,679.00	Administrative Expenses	RP - 11	15,06,666.00	44,08,026.00
130	Rental income from Municipal Properties	RP - 3	1,91,315.00	5,13,322.00	Operations and Maintenance	RP - 12	7,74,539.00	62,96,304.50
140	Fees & User Charges	RP - 4	1,20,700.00	53,359.00	Interest & Finance Charges	RP - 13	-	-
150	Sale & Hire Charges	RP - 5	12,900.00	5,700.00	Programme Expenses	RP - 14	98,710.00	5,47,874.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	-	3,90,882.00
170	Income from Investments	RP - 7	-	-	Purchase of Stores	RP - 16	7,69,677.00	52,51,131.00
171	Interest Earned	RP - 8	9,29,503.00	7,86,871.00	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	5,78,186.00	4,31,274.00	Prior Period		-	
	Non-Operating Receipts-				**Non-Operating Payments**			
					Refund of Deposits		-	
340	Deposits Received	RP - 19	(65,050.00)	(76,033.00)	Payment to Sundry Creditors	RP - 24	99,15,280.00	1,35,06,073.00
320	Grants and contribution for specific purposes	RP - 20	1,32,01,583.00	2,03,32,100.00	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-		Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets				Provision for expenses		-	
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	27,96,780.00	38,71,820.00
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
35041	Revenue Collected in Advance				Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)				Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	2,43,200.00	2,43,200.00
431	Debtors(receivable)	RP - 23	7,06,584.00	11,78,681.00	Prepaid Expenses		29,084.00	1,172.00
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	23,72,480.00
311	Earmarked Funds		-		Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-		Municipal Fund		-	
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		5,06,84,375.50	4,81,59,478.50
	TOTAL		**7,35,92,141.50**	**8,50,48,441.00**	**TOTAL**		**7,35,92,141.50**	**8,50,48,441.00**

For KHARE PAMECHA & CO.

CA SUMIT SHASTRI
(Partner)
Mem. No. : 161894

Khare Pamecha & Co.
FRN-006067c
Bhopal
Chartered Accountants

Municipal Council Niwas

Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद निवास
जिला मण्डला(म.प्र.)

Accounts Officer

Niwas Municipal Council

Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2021 to 31/03/2022

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
11001	Property Tax	-	-
11002	Water Tax	-	-
11003	Samekit Tax	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	-	-
	Total Tax Revenue	-	-

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
12010	Taxes and Duties collected by others	-	-
12020	Compensation in lieu of Taxes / duties	97,56,942.00	86,25,679.00
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**97,56,942.00**	**86,25,679.00**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	1,89,750.00	5,13,322.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	1,565.00	-
13080	Other rents	-	-
	Sub-Total	**1,91,315.00**	**5,13,322.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	**-**	**-**
	Total Rental Income from Municipal Properties	**1,91,315.00**	**5,13,322.00**

Khare Pamecha & Co.
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Chartered Accountants

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

Account Code.	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	5,849.00
14012	Fees for Grant of Permit	1,500.00	-
14013	Fees for Certificate or Extract	210.00	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	18,760.00	3,820.00
14040	Other Fees	10,200.00	43,690.00
14050	User Charges	10,200.00	-
14060	Entry Fees	-	-
14070	Service / Administrative Charges	79,830.00	-
14080	Other Charges	-	-
	Sub-Total	**1,20,700.00**	**53,359.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**1,20,700.00**	**53,359.00**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	12,900.00	5,700.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**12,900.00**	**5,700.00**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Khare Pamecha & Co.
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Bhopal
Chartered Accountants

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
17110	Interest from Bank Accounts	9,29,503.00	7,86,871.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**9,29,503.00**	**7,86,871.00**

Schedule RP - 9: Other Income

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	1,55,000.00	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	4,23,186.00	4,31,274.00
	Total Other Income	**5,78,186.00**	**4,31,274.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
21010	Salaries, Wages and Bonus	52,09,637.00	-
21020	Benefits and Allowances	4,15,352.00	-
21030	Pension	3,63,629.00	-
21040	Other Terminal & Retirement Benefits	7,85,212.00	-
	Total Establishment Expenses	**67,73,830.00**	-

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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	17,400.00	21,59,119.00
22012	Communication Expenses	9,382.00	12,875.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	1,53,722.00	2,86,979.00
22030	Traveling & Conveyance	5,64,858.00	3,80,410.00
22040	Insurance	58,178.00	11,728.00
22050	Audit Fees	3,00,000.00	3,11,197.00
22051	Legal Expenses	-	1,20,000.00
22052	Professional and other Fees	81,302.00	9,11,169.00
22060	Advertisement and Publicity	3,05,604.00	2,06,730.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	16,220.00	7,819.00
	Total Administrative Expenses	**15,06,666.00**	**44,08,026.00**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**15,06,666.00**	**44,08,026.00**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
23010	Power & Fuel	-	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	2,89,379.00	6,63,791.00
23040	Hire Charges	2,29,771.00	4,68,240.00
23050	Repairs & maintenance -Infrastructure Assets	74,806.00	41,88,724.50
23051	Repairs & maintenance - Civic Amenities	-	1,80,675.00
23052	Repairs & maintenance - Buildings	-	65,225.00
23053	Repairs & maintenance - Vehicles	64,900.00	3,03,723.00
23054	Repairs & maintenance - Furnitures	-	2,130.00
23055	Repairs & maintenance - Office Equipments	47,178.00	69,771.00
23056	Repairs & maintenance - Electrical Appliances	18,645.00	41,475.00
23057	Repairs & maintenance - Plant & Machinery	-	2,56,820.00
23080	Other operating & maintenance expenses	49,860.00	55,730.00
	Total Operations & Maintenance Expenses	**7,74,539.00**	**62,96,304.50**

Khare Pamecha & Co.
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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	-
24080	Other Finance Expenses		-
	Sub-Total	-	-
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	-	-

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
25010	Election Expenses	-	-
25020	Own Programs	98,710.00	2,13,442.00
25030	Share in Programs of others	-	3,34,432.00
	Total Programme Expenses	**98,710.00**	**5,47,874.00**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	3,90,882.00
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**-**	**3,90,882.00**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
430100	Stores	7,69,677.00	52,51,131.00
	Total Stores Purchased	**7,69,677.00**	**52,51,131.00**

Khare Pamecha & Co.
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Chartered Accountants

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
2716001	Penality And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	2,43,200.00	2,43,200.00
	Total Loan Repaid	**2,43,200.00**	**2,43,200.00**

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3401011	Security Deposit from Contractor	1,43,300.00	3,41,330.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	**1,43,300.00**	**3,41,330.00**
	Less - Deposit Rec. EMD & SD	2,08,350.00	4,17,363.00
	Net Deposits Recevied	**(65,050.00)**	**(76,033.00)**

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
320100	Grant from Central Government	65,13,000.00	1,24,48,000.00
320200	Grant from State Government	66,88,583.00	78,84,100.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**1,32,01,583.00**	**2,03,32,100.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**1,32,01,583.00**	**2,03,32,100.00**

Khare Pamecha & Co.
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Bhopal
Chartered Accountants

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3115000	Sinking Fund	-	23,72,480.00
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	**-**	**23,72,480.00**
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	**-**	**23,72,480.00**

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	**-**	**-**
	Less: Payment	-	-
	Net Deposit Work	**-**	**-**

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
4311000	Property Taxes	4,30,815.00	6,44,257.00
4313000	Fees & User Charges	2,75,769.00	5,34,424.00
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**7,06,584.00**	**11,78,681.00**

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3501000	Creditors	32,71,148.00	-
3501100	Employee Liabilities	63,04,862.00	1,26,95,032.00
3501200	Interest Accrued and Due	1,26,590.00	1,92,076.00
3502000	Recoveries Payable	2,12,680.00	6,18,965.00
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**99,15,280.00**	**1,35,06,073.00**

Khare Pamecha & Co.
Bhopal
Chartered Acco...

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	19,700.00	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	2,74,065.00
4103300	Public Lighting	-	3,47,402.00
4104000	Plant & Machinery	-	6,63,168.00
4105000	Vehicle	25,42,080.00	-
4106000	Office & Other Equipments	7,315.00	16,800.00
4107000	Furniture & Fixtures	90,950.00	80,740.00
4120000	Work in Progress	1,36,735.00	24,89,645.00
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**27,96,780.00**	**38,71,820.00**

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

Khare Pamecha & Co.
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Bhopal
Chartered Accountants

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current year 2021-22 (Rs.)	Previous year 2020-21 (Rs.)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan Repaid	-	-

Khare Pamecha & Co.
FRN-006067c
Bhopal
Chartered Accountants

Municipal Council Niwas

Statement of Cash Flow

As on 31 March 2022

Particulars	Current Year 2021-22 (Rs.)		Previous Year 2020-21 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	1,06,60,043.00		96,29,334.00	
Recovery from Debtors	7,06,584.00		11,78,681.00	
Advances Received	-		-	
Deposits Received	(65,050.00)	1,13,01,577.00	(76,033.00)	1,07,31,982.00
Revenue Expenses	1,00,79,096.00		1,70,87,465.50	
Advances Paid	-		-	
Payment to Creditors	32,71,148.00		-	
Advance collection of revenue	-			
Payment for Employees Liability	63,04,862.00		1,26,95,032.00	
Payment Against Statutory Recoveries	2,12,680.00		6,18,965.00	
Deposits Repaid	-		-	
Previous Year Expenses Booked in Current Year	-	1,98,67,786.00	-	3,04,01,462.50
Net Cash Generated from/used in Operating Activities [A]		(85,66,209.00)		(1,96,69,480.50)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	9,29,503.00	9,29,503.00	7,86,871.00	7,86,871.00
Purchase of Fixed Assets	27,96,780.00		38,71,820.00	
Increase/(Decrease) in Special Funds/Grants	(1,32,01,583.00)		(2,03,32,100.00)	
Increase/(Decrease) in Earmarked Funds	-		23,72,480.00	
Purchase of Invesments	-	(1,04,04,803.00)	-	(1,40,87,800.00)
Net Cash Generated from/used in Investing Activities [B]		1,13,34,306.00		1,48,74,671.00
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	2,43,200.00		2,43,200.00	
Interest & Finance Expenses	-	2,43,200.00	-	2,43,200.00
Net Cash Generated from/used in Financing Activities [C]		(2,43,200.00)		(2,43,200.00)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		25,24,897.00		(50,38,009.50)
Cash & Cash Equivalent at the beginning of Period		4,81,59,478.50		5,31,97,488.00
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		5,06,84,375.50		4,81,59,478.50
Cash Balances	-		-	
Bank Balances	5,06,84,375.50		4,81,59,478.50	
Total of the Breakup of Cash & Cash Equivalent		5,06,84,375.50		4,81,59,478.50
Difference		-		-

For KHARE PAMECHA & CO

Khare Pamecha & Co. FRN-006067c Bhopal Chartered Accountants

CA SUMIT SHASTRI
(Partner)
Mem. No. : 161894

Municipal Council Niwas

मुख्य नगर पालिका अधिकारी
नगर परिषद निवास
जिला मण्डला(म.प्र.)

Chief Municipal Officer

Accounts Officer

नगर परिषद निवास– मण्डला

बैंक विवरण 2021–2022

क्र.	विवरण	खाता क्र.	प्रारंभिक शेष केश बुक	अंतिम शेष केश बुक
1	संचित निधि	A/c-30945004236	13,65,911.50	13,65,911.50
2	निकाय निधि	A/c-201971030000681	24,14,175.00	39,16,670.00
3	अनुदान मद	A/c-63049749965	4,43,79,392.00	4,54,01,794.00
	कुल योग		**4,81,59,478.50**	**5,06,84,375.50**

मुख्य नगर पालिका अधिकारी
नगर परिषद निवास
जिला मण्डला (म.प्र.)

Khare Pamecha & Co.
FRN-006067c
Bhopal
Chartered Accountants

Bank Reconciliation statement

As on: 31st March2022, Niwas

	Particulars	Cheque No.	Passbook Date	Detail (Rs.)	Amount (Rs.)
A.	Closing balance as per Cash Book as on 31/03/2022				5,06,84,375.50
B.	Add:-				
	Amount Transfer A/c 759 but not record in cash book	SBI A/c 995	24-11-2020	6,04,135.50	
	Amount Transfer A/c 115 but not record in cash book	SBI A/c 995	24-11-2020	17,18,794.05	
	Amount Transfer A/c 966 but not record in cash book	SBI A/c 995	24-11-2020	4,061.00	
	Amount Transfer A/c 892 but not record in cash book	SBI A/c 995	24-11-2020	8,86,455.94	
	Amount Transfer A/c 703 but not record in cash book	MPCGB A/c 681	24-11-2020	2,928.00	
	Amount Transfer A/c 059 but not record in cash book	MPCGB A/c 681	24-11-2020	1,03,306.00	33,19,680.49
	Annexure-1				4,29,829.00
	Annexure-2				3,41,849.00
	Opening Balance Diffrance (2019-20)				14,01,078.74
	Annexure-4				656914.2
C.	Less:-				
	Annexure-3				1,64,763.95
	Amount Deducted in Bank but not Recored in Cash Book	SBI A/c 995			2,53,735.00
					-
	Adjusted balance as per Cash Book			[A + B -C]	5,64,15,227.98
	Closing balance as per Bank statement as on 31.03.2022				56415227.98
	DIfference found			[D - E]	-

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Annexure-1

Bank	Particulars	Date	Amount
SBI A/c 995		01-04-2020	3,750.00
SBI A/c 995		05-05-2020	14,140.00
SBI A/c 995		04-06-2020	13,867.00
SBI A/c 995		06-06-2020	17,400.00
SBI A/c 995		01-07-2020	4,160.00
SBI A/c 995		31-07-2020	4,610.00
SBI A/c 995		28-07-2020	40.00
SBI A/c 995		27-08-2020	40.00
SBI A/c 995		29-08-2020	40.00
SBI A/c 995		14-10-2020	2,890.00
SBI A/c 995		09-11-2020	2,869.00
SBI A/c 995		08-12-2020	3,298.00
SBI A/c 995		29-03-2021	3,500.00
SBI A/c 995		27-03-2021	97,000.00
SBI A/c 995		27-03-2021	50,000.00
MPCGB A/c 681	Interest	29-06-2020	44,008.00
MPCGB A/c 681		01-07-2020	98.00
MPCGB A/c 681		30-07-2020	5.00
MPCGB A/c 681	Interest	28-09-2020	42,454.00
MPCGB A/c 681		06-10-2020	300.00
MPCGB A/c 681		07-10-2020	27.00
MPCGB A/c 681		12-10-2020	3,450.00
MPCGB A/c 681		20-10-2020	4,417.00
MPCGB A/c 681		13-11-2020	11.00
MPCGB A/c 681		19-11-2020	6,069.00
MPCGB A/c 681		07-11-2020	1,800.00
MPCGB A/c 681	Interest	28-12-2020	48,487.00
MPCGB A/c 681		23-02-2020	2.00
MPCGB A/c 681		24-02-2020	50.00
MPCGB A/c 681		26-02-2020	100.00
MPCGB A/c 681		31-03-2021	250
MPCGB A/c 681		31-03-2021	6944
MPCGB A/c 681		31-03-2021	552
MPCGB A/c 681		29-03-2021	53201
Total			4,29,829.00

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Annexure-2

Bank	DATE	Amount
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	9,359.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	7,146.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	7,392.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	6,406.00
SBI A/c 995	08-12-2020	5,914.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	6,899.00
SBI A/c 995	08-12-2020	9,466.00
SBI A/c 995	08-12-2020	6,160.00
SBI A/c 995	08-12-2020	9,359.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	9,466.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	6,653.00
SBI A/c 995	08-12-2020	10,679.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	6,899.00
SBI A/c 995	08-12-2020	9,359.00
SBI A/c 995	08-12-2020	6,899.00
SBI A/c 995	08-12-2020	9,466.00
SBI A/c 995	08-12-2020	9,466.00
SBI A/c 995	08-12-2020	9,466.00
SBI A/c 995	08-12-2020	7,726.00
SBI A/c 995	08-12-2020	9,466.00
SBI A/c 995	08-12-2020	7,146.00
SBI A/c 995	08-12-2020	8,712.00
SBI A/c 995	08-12-2020	7,392.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	7,392.00
SBI A/c 995	08-12-2020	6,653.00
SBI A/c 995	08-12-2020	9,359.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	8,146.00
SBI A/c 995	08-12-2020	9,359.00
Total		3,41,849.00

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Annexure-3

Bank	Date	Amount
SBI A/c 995	20-05-2020	0.29
SBI A/c 995	21-05-2020	3.25
SBI A/c 995	15-07-2020	5.00
SBI A/c 995	13-07-2020	1,200.00
SBI A/c 995	08-06-2020	10,000.00
SBI A/c 995	09-11-2020	2.00
SBI A/c 995	08-03-2021	1,214.00
MPCGB A/c 681	01-06-2020	20.00
MPCGB A/c 681	22-06-2020	11.00
MPCGB A/c 681	23-06-2020	2,448.00
MPCGB A/c 681	17-08-2020	50,000.00
MPCGB A/c 681	28-09-2020	17.70
MPCGB A/c 681	11-09-2020	400.00
MPCGB A/c 681	22-10-2020	600.00
MPCGB A/c 681	23-10-2020	1,200.00
MPCGB A/c 681	03-11-2020	2.00
MPCGB A/c 681	28-12-2020	17.70
MPCGB A/c 681	25-03-2021	600.00
MPCGB A/c 681	30-03-2021	97,000.00
MPCGB A/c 681	30-03-2021	5.31
MPCGB A/c 681	30-03-2021	17.70
Total		**1,64,763.95**

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Annexure-4

Bank	Date	Amount	Particular
MPCGB A/c 681	09-04-2021'	600.00	
MPCGB A/c 681	09-06-2021'	4,312.00	
MPCGB A/c 681	23-06-2021'	2,139.00	
MPCGB A/c 681	26-06-2021	(17.70)	Bank Charge
MPCGB A/c 681	26-06-2021	57,611.00	Interest
MPCGB A/c 681	28-06-2021'	19,781.00	
MPCGB A/c 681	28-06-2021'	870.00	
MPCGB A/c 681	28-06-2021'	2,617.00	
MPCGB A/c 681	13-07-2021'	100.00	
MPCGB A/c 681	13-07-2021'	7,790.00	
MPCGB A/c 681	22-07-2021'	16,213.00	
MPCGB A/c 681	22-07-2021'	19,610.00	
MPCGB A/c 681	06-08-2021'	1,060.00	
MPCGB A/c 681	11-08-2021'	65,599.00	
MPCGB A/c 681	12-08-2021'	4,018.00	
MPCGB A/c 681	13-08-2021'	10,655.00	
MPCGB A/c 681	19-08-2021	810.00	
MPCGB A/c 681	27-08-2021'	6,200.00	
MPCGB A/c 681	03-09-2021'	4,481.00	
MPCGB A/c 681	04-09-2021'	11,520.00	
MPCGB A/c 681	08-09-2021'	10,347.00	
MPCGB A/c 681	08-09-2021'	1,750.00	
MPCGB A/c 681	10-09-2021'	2,523.00	
MPCGB A/c 681	10-09-2021'	2,810.00	
MPCGB A/c 681	14-09-2021'	9,527.00	
MPCGB A/c 681	15-09-2021	4,884.00	
MPCGB A/c 681	16-09-2021	3,682.00	
MPCGB A/c 681	17-09-2021	780.00	
MPCGB A/c 681	20-09-2021	1,300.00	
MPCGB A/c 681	21-09-2021	2,000.00	
MPCGB A/c 681	24-09-2021	14,437.00	
MPCGB A/c 681	25-09-2021	59,575.00	Interest
MPCGB A/c 681	25-09-2021	678.00	Interest
MPCGB A/c 681	28-09-2021'	1,460.00	
MPCGB A/c 681	28-09-2021	18,612.00	
MPCGB A/c 681	29-09-2021	2,430.00	
MPCGB A/c 681	30-09-2021	7,377.00	
MPCGB A/c 681	01-10-2021'	3,695.00	
MPCGB A/c 681	06-10-2021'	(17.70)	Bank Charge
MPCGB A/c 681	08-10-2021'	4,785.00	
MPCGB A/c 681	08-10-2021'	401.00	
MPCGB A/c 681	17-11-2021'	2,605.00	
MPCGB A/c 681	23-11-2021'	1,241.00	
MPCGB A/c 681	25-11-2021'	2,162.00	

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MPCGB A/c 681	21-12-2021	1,542.00	
MPCGB A/c 681	24-11-2021	498.00	
MPCGB A/c 681	26-12-2021'	61,824.00	Interest
MPCGB A/c 681	27-12-2021	(17.70)	Bank Charge
MPCGB A/c 681	13-01-2022'	720.00	
MPCGB A/c 681	14-01-2022	3,800.00	
MPCGB A/c 681	21-01-2022	3,737.00	
MPCGB A/c 681	24-01-2022	2,207.00	
MPCGB A/c 681	01-02-2022'	13,915.00	
MPCGB A/c 681	10-03-2022'	70.00	
MPCGB A/c 681	26-03-2022	64,570.00	Interest
MPCGB A/c 681	31-03-2022'	1,023.00	
MPCGB A/c 681	27-03-2022	(17.70)	
MPCGB A/c 681	31-03-2022	1,08,032.00	
Total		**6,56,914.20**	

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