

Annual Financial Statement

For the Financial Year

2021-22

Nagar Palika Parishad Porsa

**(Balance Sheet/Income & Expenditure A/c / Notes
on Accounts)**



To,

The Chief Municipal Council,

Porsa Municipal Council

Audit Report

PURPOSE OF AUDIT

An audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

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नगर पालिका परिषद पोरसा



SCOPE OF AUDIT

1. Audit of Revenue

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for all revenue receipts from the counter files. |
| Observation | All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection. |
| Scope Given | He is also responsible to check the revenue receipts is duly deposited in respective bank account |
| Observation | The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc. |
| Scope Given | Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report |
| Observation | Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in abstract sheet. |
| Scope Given | Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO |
| Observation | No Such Delay found except bank holidays and closing of bank. |
| Scope Given | The entries in cash book shall be verified |
| Observation | Entries in cash book have been verified on random basis and also counter check from cashier book. |
| Scope Given | The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report |
| Observation | There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased. |
| Scope Given | The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोर्ससा



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| Observation | FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book. |
| Scope Given | The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO |
| Observation | There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO. |

2. Audit of Expenditure

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for audit of expenditure under all the schemes |
| Observation | Expenditure is checked on random basis along with grants and scheme expenditure. |
| Scope Given | He is also responsible for checking the entries in cash book and verifying them from relevant vouchers |
| Observation | Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis. |
| Scope Given | He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any |
| Observation | Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit. |
| Scope Given | He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO |
| Observation | There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO. |
| Scope Given | He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government. |
| Observation | Yes, the Expenditure is in accordance with the guidelines, directives acts |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



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| | and rules issued by Governments and same has been verified from the letter issued. |
| Scope Given | During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority |
| Observation | Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during Audit. |
| Scope Given | All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO |
| Observation | No, Such Cases Found during the Audit. |
| Scope Given | The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset |
| Observation | No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same. |
| Scope Given | The Auditor shall verify that all the temporary advances have been fully recovered |
| Observation | Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months. |

3. Audit of Book Keeping

| Task | Particulars |
|-------------|---|
| Scope Given | The auditor is responsible for audit of all the books of accounts as well as stores |
| Observation | The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc.. |
| Scope Given | He shall verify that all the books of accounts and stores are maintained |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



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| | as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO |
| Observation | Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO. |
| Scope Given | The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report |
| Observation | Advances are deducted from the Salaries of the employees and recovered every month. |
| Scope Given | The auditor shall verify that all the temporary advances have been fully recovered. |
| Observation | All the Temporary Advances have been fully recovered through as a deduction from salary every Month. |
| Scope Given | Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS |
| Observation | Bank Reconciliation Statements (BRS) are not prepared by the Ulb. We helped and guided them to prepare the same. |
| Scope Given | He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall Be duly verified from the entries in the cash book |
| Observation | Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB. |
| Scope Given | The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO |
| Observation | Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO. |
| Scope Given | The auditor shall reconcile the accounts of receipt and payments especially for project funds. |

मुख्य नगर पत्रिका अधिकारी
नगर पालिका परिषद पोरसा



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| Observation | Only Schemes Fund are checked and verified, no Projects were running during the Audit. |
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4. Audit of FDR

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for audit of all fixed deposits and term deposits |
| Observation | Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers |
| Scope Given | It shall be ensured that proper records of FDR's are maintained and all renewals are timely done |
| Observation | FDR's are automatically renewed by Core Banking Bank through System on time. |
| Scope Given | The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO |
| Observation | There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO. |
| Scope Given | Interest earned on FRD/TDR shall be verified be from entries in the cash book |
| Observation | Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis. |

5. Audit of Tenders/Bids

| | |
|-------------|--|
| Scope Given | The auditor is responsible for audit of all tenders /bids invited by the ULB's |
| Observation | Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report. In some Tenders there is no signature of CMO found letter regarding has also been issued to Regional Joint Director UADD by Concerned Officer. |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



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| Scope Given | He shall check whether competitive tendering procedures are followed for all bids |
| Observation | Yes, competitive tendering procedures are followed for all bids. |
| Scope Given | He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period |
| Observation | The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period. |
| Scope Given | The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks. |
| Observation | No Such Case of Bank Guarantees received found during the audit year. |
| Scope Given | The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO |
| Observation | No Such Case Found in BG's which is against the interests of the ULB. |
| Scope Given | The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's |
| Observation | No Such case of BG's Extension found. |

6. Audit of Grants and Loans

| Task | Particulars |
|-------------|--|
| Scope Given | The auditor is responsible for audit of grants given by Central Government and its utilization. |
| Observation | There is no Grant Register Maintained by ULB. Hence we are unable to find the Grant received and Utilized during the year. |
| Scope Given | He is responsible for audit of grants received from state government and it's utilization |
| Observation | There is no Grant Register Maintained by ULB. Hence we are unable to find the Grant received and Utilized during the year. |
| Scope Given | He shall perform audit of loans provided for physical infrastructure and |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



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| | its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation revenue |
| Observation | There is only Loan from Bank of India received by ULB which is used for Water Works & Allied Works. Revenue in the form of Water Taxes, Water Connection Charges and User Charges are collected. |
| Scope Given | The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another |
| Observation | During the Audit and as per randomly checked records there may be diversion of funds from capital receipts/grants/loans to revenue expenditure and from one project to another due to non maintenance of Grant, Schemes and Loans Registers separately. |

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

मुख्य नगर प्रहरी अधिकारी
नगर पालिका परिषद पोरसा



Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March, 2022. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

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नगर पालिका परिषद पोस्ता

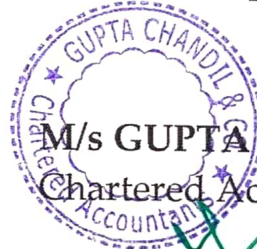


Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assessment that Porsa Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2022, is not fairly stated, in all material respects, based on criteria established in Internal Control. Therefore we qualified our report on the basis of non availability of proper records, explanations and information. Management is not provided vouchers, cashbook & Other Financial Documents and Note sheets and files for checking. However, we collected some information from subsidiary documents and some loose papers from accounts and revenue and Enagar-palika software. On that basis management prepared financial Accounts & same we have audited and checked. We are not satisfied from that documents there are some more grants and expenses which are to be incorporated not considered by management. Delegation of works, Accountability of subordinates not decided by higher Authority. There may be chance of excess payment and diversion of fund and we are unable to express an opinion on that due to non Availability of Basic books which are not maintained by ULB. Hence we qualified our report.

Date: 20.01.2023

Place: Morena



M/s GUPTA CHANDIL & CO
Chartered Accountants.

CA Govind Chandil
Partner

M.no 420312

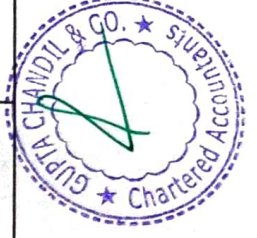
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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

| NAME OF ULB: NAGAR PALIKA PARISHAD PORSA | | | | | | |
|--|------------------|-----------------|--------------|-------------|--|---|
| NAME OF AUDITOR: Gupta Chandil & Co. | | | | | | |
| Sr. no. | PARAMETERS | DESCRIPTION | | | OBSERVATION IN BRIEF | SUGGESTIONS |
| 1 | Audit of Revenue | Receipts in Rs. | | | | |
| | राजस्व कर वसूली | Year 2021-22 | Year 2020-21 | % of Growth | | |
| (i) | संपत्तिकर | 2,74,598.00 | 3,76,498.00 | -27.07% | Decrease in Collection of Property tax Shows less efforts are Made for Collection. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. |
| (ii) | समेकित कर | 2,99,271.00 | 3,07,200.00 | -2.58% | Decrease in Collection of Compound tax Shows Less efforts are Made for Collection. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. |
| (iii) | नगरीय विकास उपकर | 99,916.00 | | #DIV/0! | No Collection was made Previous year. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. |
| (iv) | शिक्षा उपकर | 50,604.00 | 1,59,261.00 | -68.23% | Decrease in Collection of cess Shows no efforts are Made for Collection. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. |
| | कुल योग | 7,24,389.00 | 8,42,959.00 | | | |
| | गैर राजस्व वसूली | | | | | |

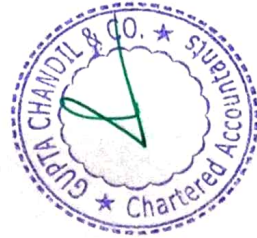


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

NAME OF ULB: NAGAR PALIKA PARISHAD PORSA

NAME OF AUDITOR: Gupta Chandil & Co.

| Sr. no. | PARAMETERS | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTIONS |
|---------|-------------------------------------|--------------|--------------|--|---|
| | | | | | |
| (i) | भवन भूमि किराया | 4,75,046.00 | 5,48,408.00 | -13.38% Decrease in Collection of Rent Shows less efforts are Made for Collection. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long. |
| (ii) | जल उपभोक्ता प्रभार | 9,30,538.00 | 8,19,105.00 | 13.60% Increase in Collection of Water tax Shows efforts are Made for Collection but not upto the Mark. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long. |
| (iii) | दोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार | | | #DIV/0! | |
| (iv) | अन्य कर/शुल्क | 28,75,010.00 | 49,00,749.00 | -41.34% Decrease in Collection of Other income Shows no efforts are Made for Collection. | Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. |
| | कुल योग | 42,80,594.00 | 62,68,262.00 | | |
| | महा योग | 50,04,983.00 | 71,11,221.00 | | |



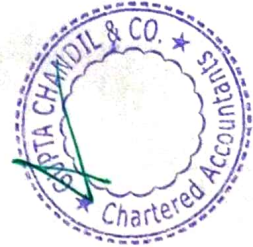
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

NAME OF ULB: NAGAR PALIKA PARISHAD PORSA

NAME OF AUDITOR: Gupta Chandil & Co.

| Sr. no. | PARAMETERS | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTIONS |
|---------|-------------------------|-------------|--|---|--|
| 2 | Audit of Expenditure | | | Bifurcation of Capital & revenue Expenditure should be Properly done. | Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff. |
| 3 | Audit of Book Keeping | | | Record of Security Deposit & EMD should be Improved. | Books of Security Deposit & EMD Should be Maintained as per MPMAM |
| 4 | Audit of FDR | | | Interest on FDRs should be entered on Accrual Basis. | FDR Sheet should be prepared Annually on Accrual Basis. |
| 5 | Audit of Tenders/Bids | | | Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper. | Comparison should be done at the time of fixing the rates of publicity of tenders & others. |
| 6 | Audit of Grants & Loans | | | Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund. | FDR Sheet should be prepared Annually on Grant Basis. |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोर्सा

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

NAME OF ULB: NAGAR PALIKA PARISHAD PORSA
NAME OF AUDITOR: Gupta Chandil & Co.

| Sr. no. | PARAMETERS | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTIONS |
|---------|--|---------------------|----------------------------------|--|-------------|
| 7 | Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another | | | No Such Incidences are Found During the Audit. | |
| | | Revenue Expenditure | | | |
| 8 | (a) any other percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc. | 7,94,01,548.00 | Revenue Receipts 50,04,983.00 | 1586.45% Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges. | |
| | | Capital Expenditure | Total Expenditure | | |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोर्सा

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

| NAME OF ULB: NAGAR PALIKA PARISHAD PORSA | | | | | |
|--|--|----------------|-----------------|---|---|
| NAME OF AUDITOR: Gupta Chandil & Co. | | | | | |
| Sr. no. | PARAMETERS | DESCRIPTION | | OBSERVATION IN BRIEF | SUGGESTIONS |
| | (b)Percentage of Capital Expenditure with Respect to Total Expenditure | 3,00,88,422.00 | 10,94,89,970.00 | 27.48% Capital Expenditure covers almost 27.48% Part of Total Expenditure. These expenditure are Made from Grants & Schemes & Own Resources. | Source of Expenditure should be Mentioned at the time of Payment and Budget should be Checked before Making Payments. |
| 9 | Whether all the Temporary Advances have been fully recovered or not. | | | Temporary Advances are not given to staff During the year. | Advances Register Should be Maintained, if given. |
| 10 | Whether Bak Reconciliation Statements is being regularly Prepared. | | | No such Bank Reconciliation prepared by ULB. | Bank Reconciliation Should be Prepared on Monthly Basis. Such Instructions are also given by UADD. |

Date 20.01.2023

Place: Morena

UDIN: 23420312BGTOLR6013


Gupta Chandil & Co.
 Chartered Accountants
 CA Govind Chandil
 Partner
 Firm Reg No.:022582C
 Membership No.:420312


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा

| Division | District | ULB Name | Revenue Expenditure | | | | | Capital Expenditure | | | Total Expenditure |
|-----------------|----------|----------|------------------------|-------------------------|-------------------------|---------------|--------------|---------------------|----------------|--------------|-------------------|
| | | | Establishment Expenses | Administrative Expenses | operation & Maintenance | Interest Exp. | other Exp. | Capital Expenses | Loan repayment | Other | |
| Gwalior-Chambal | Morena | Porsa | 3,34,57,295.00 | 1,78,14,876.00 | 1,86,20,293.00 | 216314.00 | 92,92,770.00 | 2,89,28,795.00 | - | 11,59,627.00 | 10,94,89,970.00 |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

PORSA 21-22
Cash Flow Summary
1-Apr-2021 to 31-Mar-2022

| Particulars | Amount (Rs.) |
|---|------------------------|
| Inflow of Cash : | |
| Current Liabilities | 12,05,83,847.00 |
| Direct Incomes (Income (Direct)) | 3,54,73,568.00 |
| Indirect Expenses (Expenses (Indirect)) | 2,150.00 |
| Total | 15,60,59,565.00 |
| Outflow of Cash : | |
| Current Liabilities | 2,15,050.00 |
| Fixed Assets | 2,89,28,795.00 |
| Indirect Expenses (Expenses (Indirect)) | 8,03,48,275.00 |
| Total | 10,94,92,120.00 |
| Nett Inflow | 4,65,67,445.00 |
| Opening Balance | 12,74,29,986.00 |
| Closing Balance | 17,39,97,431.00 |
| | |


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा



Nagar Palika Parisad Porsa
Receipts and Payments
1-Apr-2021 to 31-Mar-2022

| Receipts | Amount (Rs.) | Payments | Amount (Rs.) |
|---|------------------------|---|------------------------|
| Opening Balance | | Indirect Expenses (Expenses (Indirect)) | |
| Bank Accounts | 12,74,29,986.00 | Establishment Expenses | 3,34,57,295.00 |
| Indirect Income | | Administrative Expenses | 1,78,14,876.00 |
| Tax Revenue | 17,11,927.00 | Operations & Maintenance | 1,86,20,293.00 |
| Assigned Revenues & Compensation | 2,13,73,585.00 | Interest & Finance Expenses | 2,16,314.00 |
| Rental Income From Municipal Properties | 4,75,046.00 | Programme Expenses | 7,90,860.00 |
| Fees & User Charges | 90,160.00 | Revenue Grants, Contributions & Subsidies | 80,80,968.00 |
| Sale & Hire Charges | 2,10,000.00 | Provisions & Write Off | - |
| Revenue Grants, Contributions & Subsidies | - | Miscellaneous Expenses | 4,20,942.00 |
| Income From investments | - | Fixed Assets | |
| Interest Earned | 43,930.00 | Building | 2,22,158.00 |
| Other Income | 24,73,920.00 | Roads and Bridges | 2,34,40,542.00 |
| Grants | 12,96,78,847.00 | Sewerage and Drainage | 17,14,242.00 |
| | | Water Ways | 3,84,997.00 |
| | | Public Lighting | 6,08,315.00 |
| | | Plants & Machinery | 5,47,107.00 |
| | | Vehicles | 14,43,731.00 |
| | | Office & other Equipments | 2,37,869.00 |
| | | Furniture , Fixture, Fittings and Electrical Appliances | 1,81,604.00 |
| | | Other Fixed Assets | 1,48,230.00 |
| | | Secutirty Deposit | 11,59,627.00 |
| | | Closing Balance | |
| | | Bank Accounts | 17,39,97,431.00 |
| Total | 28,34,87,401.00 | Total | 28,34,87,401.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



TABLE :1

NAGAR PALIKA PARISHAD PORSA
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

| | ITEM/ HEAD OF ACCOUNT | Schedule No. | Current Year (21-22) (Rs.) |
|--|--|--------------|----------------------------|
| | INCOME | | |
| | Tax Revenue | IE-1 | 17,11,927.00 |
| | Assigned Revenues & Compensation | IE-2 | 2,13,73,585.00 |
| | Rental Income From Municipal Properties | IE-3 | 4,75,046.00 |
| | Fees & User Charges | IE-4 | 90,160.00 |
| | Sale & Hire Charges | IE-5 | 2,10,000.00 |
| | Revenue Grants, Contributions & Subsidies | IE-6 | - |
| | Income From investments | IE-7 | - |
| | Interest Earned | IE-8 | 43,930.00 |
| | Other Income | IE-9 | 24,73,920.00 |
| | TOTAL -INCOME | | 2,63,78,568.00 |
| | EXPENDITURE | | |
| | Establishment Expenses | IE-10 | 3,34,57,295.00 |
| | Administrative Expenses | IE-11 | 1,78,14,876.00 |
| | Operations & Maintenance | IE-12 | 1,86,20,293.00 |
| | Interest & Finance Expenses | IE-13 | 2,16,314.00 |
| | Programme Expenses | IE-14 | 7,90,860.00 |
| | Revenue Grants, Contributions & Subsidies | IE-15 | 80,80,968.00 |
| | Provisions & Write Off | IE-16 | - |
| | Miscellaneous Expenses | IE-17 | 4,20,942.00 |
| | Depreciation | B-11 | 37,96,648.00 |
| | TOTAL - EXPENDITURE | | 8,31,98,196.00 |
| | Gross Surplus / (deficit) of income over expenditure before prior period items (A-B) | | (5,68,19,628.00) |
| | Add/Less : Prior Period items (Net) | IE-18 | - |
| | Gross Surplus / (deficit) of income over expenditure after prior period items (C-D) | | (5,68,19,628.00) |
| | Less : Transfer to Reserve Funds | | 17,080.00 |
| | Net Balance being surplus / deficit carried over to Municipal Fund (E-F) | | (5,68,36,708.00) |


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा



NAGAR PALIKA PARISHAD PORSA (M.P)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2021-2022

Schedule IE-1 : Tax Revenue

| Account Code | Particulars | Current Year (21-22) (Rs.) |
|--------------|--|----------------------------|
| 1100100 | Property Tax | 2,74,598.00 |
| 1100200 | Water Tax | 9,30,538.00 |
| 1100300 | Sewerage Tax | |
| 1100400 | Conservancy Tax | 99,757.00 |
| 1100500 | Lighting Tax | 99,757.00 |
| 1100600 | Education Tax | 50,604.00 |
| 1100700 | Vehicle Tax | |
| 1100800 | Tax on Animals | |
| 1100900 | Electricity Tax (Part of Surcharge & Compound Tax) | 99,757.00 |
| 1101000 | Professional Tax | |
| 1101100 | Advertisement Tax | |
| 1101200 | Pilgrimage Tax | |
| 1101300 | Export Tax | |
| 1105100 | Octroi & Toll | 57,000.00 |
| | Cess | |
| 1108000 | Other Taxes | 99,916.00 |
| | Sub-Total | 17,11,927.00 |
| 1109000 | Less : Tax Remissions and Refund (Schedule IE-1(a)) | - |
| | Sub-Total | 17,11,927.00 |
| | Total Tax Revenue | 17,11,927.00 |

Schedule IE-1 (a) : Tax Revenue

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 1109001 | Property Tax | - |
| | Octroi and Toll | - |
| | Cess Income | - |
| | Advertisement Tax | - |
| 1109011 | Others | - |
| | Total Refund and remission of tax revenues | - |
| | Total Tax Revenue | 0.00 |

Schedule IE-2 : Assigned Revenues & Compensation

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|-----------------------|
| 1201000 | Taxes and Duties collected by others | 12,87,000.00 |
| 1202000 | Compensation in lieu of Taxes/ duties | 2,00,86,585.00 |
| 1203000 | Compensation in lieu of Concessions | - |
| | Total assigned revenues & Compensation | 2,13,73,585.00 |

Schedule IE-3 : Rental Income from Municipal Properties

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 1301000 | Rent from civic Amenities | 4,62,346.00 |
| 1302000 | Rent From Office Buildings | |
| 1303000 | Rent From Guest House | |
| 1304000 | Lease Rent | 12,700.00 |
| 1308000 | Other Rents | |
| | Sub-Total | 4,75,046.00 |
| 1309000 | Less : Rent Remissions and Refund | - |
| | Sub-Total | 4,75,046.00 |
| | Total Rental Income From Municipal Properties | 4,75,046.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



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

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 1401000 | Empanelment & Registration Charges | 275.00 |
| 1401100 | Licensing Fees | |
| 1401200 | Fees for Grant Permit | |
| 1401300 | Fees for Certificate or Extract | |
| 1401400 | Development Charges | |
| 1401500 | Regularisation fees | 610.00 |
| 1402000 | Penalties and Fines | 30,840.00 |
| 1404000 | other Fees | 160.00 |
| 1405000 | User Charges | |
| 1406000 | Entry Fees | |
| 1407000 | Service/ Administrative Charges | 43,939.00 |
| 1408000 | Other Charges | 14,336.00 |
| | Sub-Total | 90,160.00 |
| 1409000 | Less : Remissions and Refund | |
| | Sub-Total | 90,160.00 |
| | Total Income from Fees & User Charges | 90,160.00 |

Schedule IE-5 : Sale & Hire Charges

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 1501000 | Sale of Products | - |
| 1501100 | Sale of Forms & Publications | 2,10,000.00 |
| 1501200 | Sale of stores & scrap | |
| 1503000 | Sale of others | - |
| 1504000 | Hire Charges for Vehicles | - |
| 1504100 | Hire Charges for Equipments | - |
| | Total Income from sale & hire charges- income head wise | 2,10,000.00 |

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 1601001 | Grant State Govt. | - |
| 1601021 | Grant From Other Org. | - |
| 1601011 | Grant From Central Govt. | - |
| 1601091 | Grant Revenue - Depreciation on Grant Assets | - |
| | Total Revenue Grants ,Contributions & Subsidies | - |

Schedule IE-7 : Income from Investments-General Fund

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 1701001 | Interest on FDRs | - |
| 1702000 | Dividend | - |
| 1703000 | Income from projects taken up on commercial basis | - |
| 1704000 | Profit on sale of Investments | - |
| 1708000 | others | - |
| | Total Income from Investments | - |

Schedule IE-8 : Interest Earned

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 1711000 | Interest From Bank Accounts | 43,930.00 |
| 1712000 | Interest on Loans and advances to Employees | - |
| 1713000 | Interest on Loans to others | - |
| 1718000 | other Interest | - |
| | Total Interest Earned | 43,930.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Schedule IE-9 : Other Income

| Account Code | Particulars | | Current Year (Rs.) |
|--------------|--|--|---------------------|
| 1801000 | Deposits Forfeited | | - |
| 1801100 | Lapsed Deposits | | - |
| 1801200 | Depreciation of Fixed Assets from Special fund | | - |
| 1802000 | Insurance Claim Recovery | | - |
| 1803000 | Profit On Disposal of Fixed Assest | | - |
| 1804000 | Recovery from Employees | | - |
| 1805000 | Unclaimed Refund / Liabilities | | - |
| 1806000 | Excess Provisions Written Back | | - |
| 1808000 | Miscellaneous Income | | - |
| | Total other Income | | 24,73,920.00 |
| | | | 24,73,920.00 |

Schedule IE-10 : Establishment Expenses

| Account Code | Particulars | | Current Year (Rs.) |
|--------------|--------------------------------------|--|-----------------------|
| 2101000 | Salaries, Wages and Bonus | | 3,04,29,144.00 |
| 2102000 | Benefits and Allowances | | 5,42,966.00 |
| 2103000 | Pension | | - |
| 2104000 | Other Terminal & Retirement Benefits | | 24,85,185.00 |
| | Total Establishment Expenses | | 3,34,57,295.00 |

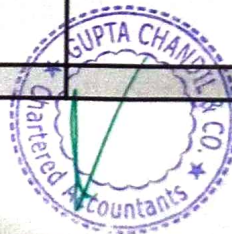
Schedule IE-11 : Administrative Expenses

| Account Code | Particulars | | Current Year (Rs.) |
|--------------|--------------------------------------|--|-----------------------|
| 2201000 | Rent, Rates and Taxes | | 26,20,174.00 |
| 2201100 | Electricity Charges | | 1,20,43,095.00 |
| 2201100 | Office Maintenance | | 11,520.00 |
| 2201200 | Communication Expenses | | 82,396.00 |
| 2202000 | Books & Periodicals | | 1,10,256.00 |
| 2202100 | Printing & Stationary | | 9,61,554.00 |
| 2203000 | Travelling & Conveyance | | - |
| 2204000 | Insurance | | 2,36,003.00 |
| 2205000 | Audit Fees | | - |
| 2205100 | Legal Expenses | | - |
| 2205200 | Professional and other Fees | | 81,000.00 |
| 2206000 | Advertisement and Publicity | | 16,58,878.00 |
| 2206100 | Membership & subscriptions | | - |
| 2208000 | Other Administrative Expenses | | 10,000.00 |
| | Total Administrative Expenses | | 1,78,14,876.00 |

Schedule IE-12 : Operations & Maintenance

| Account Code | Particulars | | Current Year (Rs.) |
|--------------|---|--|-----------------------|
| 2301000 | Power & Fuel | | 36,86,619.00 |
| 2302000 | Bulk Purchase | | 46,98,369.00 |
| 2303000 | Consumption of Stores | | 21,11,740.00 |
| 2304000 | Hire Charges | | 2,54,550.00 |
| 2305000 | Repairs & Maintenance - Infrastructure Assets | | 30,04,297.00 |
| 2305100 | Repairs & Maintenance - Civic Amenities | | 16,25,350.00 |
| 2305200 | Repairs & Maintenance - Building | | 2,75,829.00 |
| 2305300 | Repairs & Maintenance - Vehicles | | 13,13,452.00 |
| 2305400 | Repairs & Maintenance - Furniture | | 18,720.00 |
| 2305500 | Repairs & Maintenance - Office Equipments | | 30,600.00 |
| 2305600 | Repairs & Maintenance - Electrical Appliances | | 5,67,081.00 |
| 2305700 | Repairs & Maintenance - Plant & Machinery | | 8,49,608.00 |
| 2305900 | Repairs & Maintenance - Others | | 95,765.00 |
| 2308000 | Other Operating & Maintenance Expenses | | 88,313.00 |
| | Total Operations & Maintenance | | 1,86,20,293.00 |

मुख्य नगर पत्रिका अधिकारी
नगर पालिका परिषद पोरसा



Schedule IE-13 : Interest & Finance Charges

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 2401000 | Interest on Loans From Central Govt. | - |
| 2402000 | Interest on Loans From State Govt. | - |
| 2403000 | Interest on Loans From Govt.Bodies & Associations | - |
| 2404000 | Interest on Loans From International Agencies | - |
| 2405000 | Interest on Loans From Banks & other Financial Institutions | 2,15,050.00 |
| 2406000 | Other Interest | - |
| 2407000 | Bank Charges | 1,264.00 |
| 2408000 | Other Finance Charges | - |
| | Total Interest & Finance Charges | 2,16,314.00 |

Schedule IE-14 : Programme Expenses

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---------------------------------|--------------------|
| 2501000 | Election Expenses | 5,89,412.00 |
| 2502000 | Own Programmes | 2,01,448.00 |
| 2503000 | Share in Programs of others | - |
| | Total Programme Expenses | 7,90,860.00 |

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

| Account Code | Particulars | Current Year (Rs.) |
|--------------|--|---------------------|
| 2601000 | Grants [COVID-19] | 13,88,928.00 |
| 2602000 | Contributions [SAMBAL Yojna & Toilet Beneficiary & PMAY] | 66,92,040.00 |
| 2603000 | Subsidies [specify details] | - |
| | Total Revenue Grants, Contributions & Subsidies | 80,80,968.00 |

Schedule IE-16 : Provisions & Write off

| Account Code | Particulars | Current Year (Rs.) |
|--------------|---|--------------------|
| 2701000 | Provisions for doubtful receivables | - |
| 2702000 | Provision for other assets | - |
| 2703000 | Revenues written off | - |
| 2704000 | Assets Written off | - |
| 2705000 | Miscellaneous Expenses Written Off | - |
| | Total Provisions & Write off | - |


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा



Schedule IE-17 : Miscellaneous Expenses

| Account Code | Particulars | | Current Year (Rs.) |
|--------------|-------------------------------------|--|--------------------|
| 2711000 | Loss on disposal of Assets | | - |
| 2712000 | Interest & Penalty On Tax | | - |
| 2718000 | Other Miscellaneous Expenses | | 4,20,942.00 |
| | Total Miscellaneous Expenses | | 4,20,942.00 |

Schedule IE-18 : Prior Period Items (Net)

| Account Code | Particulars | | Current Year (Rs.) |
|--------------|---------------------------------------|--|--------------------|
| 1850000 | Income | | - |
| 1851001 | Taxes | | - |
| 1852001 | Other- Revenues | | - |
| 1853001 | Recovery of revenues written off | | - |
| 1854001 | Other Income | | - |
| | Sub Total Income (a) | | - |
| 2850000 | Expenses | | - |
| 2855001 | Refund of Taxes | | - |
| 2856001 | Refund of other Revenues | | - |
| 2858080 | other Expenses | | - |
| | Sub Total Income (b) | | - |
| | Total Prior Period (Net) (a-b) | | - |


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa
BALANCE SHEET
As on 31ST MARCH 2022

TABLE :2

| | Particulars | Schedule No. | Current Year (21-22) | Previous Year |
|-----|--|--------------|-----------------------|---------------|
| A | SOURCES OF FUNDS | | | |
| | Reserves and Surplus | | | |
| A1 | Municipal (General) Fund | B-1 | 7,05,90,758.00 | - |
| | Earmarked Funds | B-2 | - | - |
| | Reserves | B-3 | - | - |
| | Total Reserves and Surplus | | 7,05,90,758.00 | - |
| A-2 | Grants, Contributions for Specific Purpose | B-4 | 12,96,78,847.00 | - |
| | Loans | | | |
| A3 | Secured Loans | B-5 | - | - |
| | Unsecured Loans | B-6 | - | - |
| | Total Loans | | - | - |
| | TOTAL SOURCES OF FUNDS (A1-A3) | | 20,02,69,605.00 | - |
| B | APPLICATION OF FUNDS | | | |
| | Fixed Assets | | | |
| B1 | Gross Block | B-11 | 2,89,28,795.00 | - |
| | Less : Accumulated depreciation | | 37,96,648.00 | - |
| | Net Block | | 2,51,32,147.00 | - |
| | Capital Work in Progress | | - | - |
| | Total Fixed Assets | | 2,51,32,147.00 | - |
| | Investments | | | |
| B2 | Investments-General Fund | B-12 | - | - |
| | Investments-other Fund | B-13 | - | - |
| | Total Investment | | - | - |
| | Current Assets, loans & Advances | | | |
| B3 | Stock in hand (Inventories) | B-14 | - | - |
| | Sundry Debtors (Receivables) | B-15 | - | - |
| | Gross Amount outstanding | | - | - |
| | Less: Accumulated Provision against bad and doubtful receivables | | - | - |
| | | | - | - |
| | Prepaid Expenses | B-16 | - | - |
| | Cash and Bank Balance | B-17 | 17,39,77,831.00 | - |
| | Loans , advances and deposits | B-18 | - | - |
| | Total Current Assets | | 17,39,77,831.00 | - |
| | Current Liabilities and Provisions | | | |
| B4 | Deposits received | B-7 | - | - |
| | Deposit Works | B-8 | (11,59,627.00) | - |
| | Other liabilities(Sundry Creditors) | B-9 | - | - |
| | Provisions | B-10 | - | - |
| | | | (11,59,627.00) | - |
| | Total Current Liabilities | | 17,51,37,458.00 | - |
| B5 | Net Current Assets (B3-B4) | B-18 | - | - |
| | Loans Advances and Deposits | B-19 | - | - |
| C | Other Assets. | | | |
| D | Miscellaneous Expenditure (to the extent not written off) | B-20 | - | - |
| | TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D) | | 20,02,69,605.00 | |
| | Notes to the Balance Sheet | B-21 | | |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa

As on 31.03.2022

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

ACCOUNT CODE : 3100000

| Account Code | Particulars | Total |
|--------------|--|------------------|
| 3100000 | Balance as per last account | 12,74,27,466.00 |
| | Addition during the year | |
| | . Surplus for the year | |
| | . Transfers | - |
| | Total (Rs.) | 12,74,27,466.00 |
| | Deductions during the year | |
| | . Deficit for the year | (5,68,36,708.00) |
| | . Transfers | |
| | Balance at the end of the Current year | 7,05,90,758.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa

As on 31.03.2022

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

| Particulars | Trust & Agency Funds | Sanchit Nidhi | Total |
|--|----------------------|---------------|-------|
| ACCOUNT CODE | 3117001 | 3117001 | |
| (a) Opening Balance | | - | - |
| (b) Additions to the Special Fund | | - | - |
| Grant Received from Govt. | | - | - |
| Transfer From Municipal Fund | | - | - |
| Interest / Dividend earned on Special Fund Investments | | - | - |
| Profit on disposal of Special Fund Investments | | | |
| Appreciation in Value of Special Fund Investments | | | |
| Other Addition (Specify nature) | | | - |
| Total (b) | - | - | - |
| (c) Payments out of Funds | | | |
| Capital Expenditure on Fixed Assets | | - | - |
| Others | | - | - |
| Revenue Expenditure on Salary, Wages and allowances etc. | | | |
| Rent other administrative Charges | | | |
| [iii] Other | | | - |
| Loss on disposal of Special fund Investments | | | |
| Diminution in Value of Special Fund Investments | | | |
| Transferred to Municipal Fund | | | - |
| Total (c) | - | - | - |
| Advances for expenses (d) | | - | - |
| Net Balance at the year end (a+b)-(c+d) | - | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Module B-3: Reserves

Nagar Palika Parishad Porsa
As on 31.03.2022

Accounting Code 3120000

| Account Code | Particulars | Opening Balance | 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) |
| 3121000 | Capital Contribution | - | - | - | - | - |
| 3121100 | Capital Reserve | - | - | - | - | - |
| 3122000 | Borrowing Redemption | - | - | - | - | - |
| 3123000 | Special Funds (Utilised) | - | - | - | - | - |
| 3124000 | Statutory Reserve | - | - | - | - | - |
| 3125000 | General Reserve | - | - | - | - | - |
| 3126000 | Revaluation Reserve | - | - | - | - | - |
| | Total Reserve Funds | - | - | - | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa
As on 31.03.2022
Schedule B-4: Grants & Contribution for Specific Purpose

| Particulars | Grants From Central Government | Grants From State Government | Grants from other govt. agencies | Grants - other | TOTAL |
|--|--------------------------------------|------------------------------------|--|----------------|-----------------|
| Account Code | 32010 | 32020 | 32030 | 32080 | |
| (a) Opening Balance | - | - | - | - | - |
| (b) Additions to the Grants* | - | 12,96,78,847.00 | - | - | 12,96,78,847.00 |
| * Grants received during the year | - | - | - | - | - |
| * Interest / Dividend earned on Grant Investments | - | - | - | - | - |
| * Profit on disposal of Grant Investments | - | - | - | - | - |
| * Appreciation in Value of Grant Investments | - | - | - | - | - |
| * Other Addition | - | - | - | - | - |
| Total (b) | - | 12,96,78,847.00 | - | - | 12,96,78,847.00 |
| Total (a+b) | - | 12,96,78,847.00 | - | - | 12,96,78,847.00 |
| (c) Payments out of Funds | - | - | - | - | - |
| * Capital Expenditure on Fixed Assets | - | - | - | - | - |
| * Capital Expenditure on other | - | - | - | - | - |
| * Revenue Expenditure on | - | - | - | - | - |
| * Salary , Wages and allowances etc. | - | - | - | - | - |
| * Rent | - | - | - | - | - |
| * Other: | - | - | - | - | - |
| * Loss on disposal of Special fund Investments | - | - | - | - | - |
| * Diminution in Value of Special Fund Investments | - | - | - | - | - |
| * Grants Refunded | - | - | - | - | - |
| * Other administrative Charges | - | - | - | - | - |
| Total (c) | - | - | - | - | - |
| Net Balance at the year end (a+b)-(c) | - | 12,96,78,847.00 | - | - | 12,96,78,847.00 |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa

As on 31.03.2022

Schedule B-5: Secured Loans

Accounting Code 3300000

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




 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-6: Unsecured Loans

Accounting Code 3310000

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



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-7: Deposits Received

Accounting Code 3400000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|-------------------------|------------------------|--------------------|---------------------|
| 3401000 | From Contractors (EMD) | - | - |
| 3401011 | Security Deposit | | |
| 3402001 | Water deposit & Other | - | |
| Total Deposits Received | | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-8 : Deposits Works

Accounting Code 3410000

| Account Code | Particulars | Opening Balance at the beginning of the year (Rs.) | Additions during the Current year (Rs.) | TOTAL | Utilization/ expenditure (Rs.) | Balance outstanding at the end of current year (Rs.) |
|--------------|-----------------------------|--|---|-------|--------------------------------|--|
| 3411000 | Civil Works | - | - | - | - | 0.00 |
| 3412000 | Electrical Works | - | - | - | - | - |
| 3418000 | Others (Contractor) | - | - | - | 11,59,627.00 | (11,59,627.00) |
| | Total Deposits Works | - | - | - | 11,59,627.00 | (11,59,627.00) |


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-9: Other Liabilities

Accounting Code 3500000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--------------------------------|--------------------|---------------------|
| 3501000 | Creditors | - | - |
| 3501100 | Employee Liabilities | - | - |
| 3501200 | Loan | - | - |
| 3502000 | Recoveries Payable | - | - |
| 3503000 | Government Dues Payable | - | - |
| 3504000 | Refund Payable | - | - |
| 3504100 | Advance Collection of Revenues | - | - |
| 3508000 | others | - | - |
| | Total Other Liabilities | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-10: Provisions

Accounting Code 3600000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|-----------------------------|--------------------|---------------------|
| 3601000 | Provisions for Expenses | - | - |
| 3602000 | Provisions for Interest | - | - |
| 3603000 | Provisions for Other Assets | - | - |
| | Total Provisions | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Schedule B-11 : Fixed Assets

NAGRI PARIKA PANCHAYAT ROYLA
As on 31.03.2022

Accounting Code 4100000

Accounting Code 4100000

| Account Code | Particulars | Gross Block | | | Accumulated Depreciation | | | Net Block | |
|--------------|---|-----------------|-----------------------------|-----------------------------|--------------------------|-----------------------------|-----------------------------------|----------------------------|---------------------------------|
| | | Opening Balance | Additions during the period | Cost at the end of the year | Opening Balance | Additions during the period | Total Dep. at the end of the year | At the end of current year | At the end of the Previous year |
| | 2 | 3 | 4 | 6 | 7 | 8 | 10 | 11 | 12 |
| 4101000 | Land | | | | | | | | |
| 4102000 | Building | | 2,22,158.00 | 2,22,158.00 | | | | | |
| 4103000 | Roads and Bridges | | 2,34,40,542.00 | 2,34,40,542.00 | | 7,405.00 | 7,405.00 | 2,14,753.00 | - |
| 4103100 | Sewerage and Drainage | | | | | 33,48,649.00 | 33,48,649.00 | 2,00,91,893.00 | - |
| 4103200 | Water Ways | | 17,14,242.00 | 17,14,242.00 | | 1,14,283.00 | 1,14,283.00 | 15,99,959.00 | - |
| 4103300 | Public Lighting | | 3,84,997.00 | 3,84,997.00 | | 9,625.00 | 9,625.00 | 3,75,372.00 | - |
| 4104000 | Plants & Machinery | | 6,08,315.00 | 6,08,315.00 | | 60,832.00 | 60,832.00 | 5,47,483.00 | - |
| 4105000 | Vehicles | | 5,47,107.00 | 5,47,107.00 | | 54,711.00 | 54,711.00 | 4,92,396.00 | - |
| 4106000 | Office & other Equipments | | 14,43,731.00 | 14,43,731.00 | | 1,44,373.00 | 1,44,373.00 | 12,99,358.00 | - |
| | | | 2,37,869.00 | 2,37,869.00 | | 23,787.00 | 23,787.00 | 2,14,082.00 | - |
| 4107000 | Furniture , Fixture, Fittings and Electrical Appliances | | 1,81,604.00 | 1,81,604.00 | | 18,160.00 | 18,160.00 | 1,63,444.00 | - |
| 4108000 | Other Fixed Assets | | 1,48,230.00 | 1,48,230.00 | | 14,823.00 | 14,823.00 | 1,33,407.00 | - |
| | | | | | | | | | |
| | Total | - | 2,89,28,795.00 | 2,89,28,795.00 | - | 37,96,648.00 | 37,96,648.00 | 2,51,32,147.00 | - |
| 4120000 | Capital WIP | | | | | | | | |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोस्ता

Nagar Palika Parishad Porsa
As on 31.03.2022

Module B-12 : Investments- General Funds

Accounting Code 4200000

| Particulars | With whom invested | Face Value (Rs.) | Current Year Cost (Rs.) | Previous Year Cost (Rs.) |
|---------------------------------------|--------------------|------------------|-------------------------|--------------------------|
| - Central Govt. Securities | | - | - | |
| - State Govt. Securities | | - | - | |
| - Debentures and Bonds | | - | - | |
| - Preference Shares | | - | - | |
| - Equity Shares | | - | - | |
| - Units of Mutual Funds | | - | - | |
| - Other Investments (Fixed Deposits) | | - | - | 0.00 |
| Total Investments General Fund | | - | - | - |


 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

| Account Code | Particulars | With whom invested | Face value (Rs.) | Current Year Carrying Cost (Rs.) | Previous Year Carrying Cost (Rs.) |
|--------------|---------------------------------------|--------------------|------------------|----------------------------------|-----------------------------------|
| | - Central Govt. Securities | | - | - | |
| | - State Govt. Securities | | - | - | |
| | - Debentures and Bonds | | - | - | |
| | - Preference Shares | | - | - | |
| | - Equity Shares | | - | - | |
| | - Units of Mutual Funds | | - | - | |
| | - Other Investments | | - | - | |
| | -Fixed Deposit | Banks | - | - | - |
| | Total Investments- Other Funds | | - | - | - |

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा



Nagar Palika Parishad Porsa

As on 31.03.2022

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|---------------------|--------------------|---------------------|
| 4301000 | Stores Loose | - | - |
| 4302000 | Loose Tools | - | - |
| 4308000 | Others | - | - |
| | Total Stock in hand | - | - |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

| Account Code | Particulars | Gross Amount (Rs.) | Provision for Outstanding revenues (Rs.) | Net Amount (Rs.) | Previous Year Net Amount (Rs.) |
|--------------|---|--------------------|--|------------------|--------------------------------|
| 43110 | Receivables for Property Taxes | - | - | - | - |
| | Less than 3 years * | - | - | - | - |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | Sub -Total | - | - | - | - |
| | Net Receivables for Property Taxes | - | - | - | - |
| 43120 | Receivables for Other Taxes | - | - | - | - |
| | Less than 3 years * | - | - | - | - |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | Sub -Total | - | - | - | - |
| | Net Receivables for Other Taxes | - | - | - | - |
| | Receivables for Fees & User Charges | - | - | - | - |
| | Less than 3 years * | - | - | - | - |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | Sub -Total | - | - | - | - |
| | Net Receivables for Fees & User Charges | - | - | - | - |
| 43140 | Total Receivable From Other Sources | - | - | - | - |
| | Less than 3 years * | - | - | - | - |
| | 3 years to 5 years * | - | - | - | - |
| | 5 years to 10 years * | - | - | - | - |
| | 10 years to 15 years * | - | - | - | - |
| | More than 15years * | - | - | - | - |
| | Sub -Total | - | - | - | - |
| | Total Sundry Debtors(Receivables) | - | - | - | - |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

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

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा




Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

| Account Code | Particulars | Current Year (Rs.) | Previous Year (Rs.) |
|--------------|--------------------------------------|------------------------|---------------------|
| 4501000 | Cash Balance | - | - |
| 4502000 | Balance with Bank-Municipal Funds | - | - |
| 4502100 | Nationalised Banks | 17,39,77,831.00 | - |
| 4502200 | Other Schedule Banks | - | - |
| 4502300 | Scheduled Co-operative Banks | - | - |
| 4502400 | Post Office | - | - |
| | Sub Total | 17,39,77,831.00 | - |
| 4504000 | Balance with Bank-Special Funds | - | - |
| 4504101 | Nationalised Banks | - | - |
| 4504200 | Other Schedule Banks | - | - |
| 4504300 | Scheduled Co-operative Banks | - | - |
| 4504400 | Post Office | - | - |
| | Sub Total | - | - |
| 4506000 | Balance with Bank-Grant Funds | - | - |
| 4506100 | Nationalised Banks | - | - |
| 4506200 | Other Schedule Banks | - | - |
| 4506300 | Scheduled Co-operative Banks | - | - |
| 4506400 | Post Office | - | - |
| | Sub Total | - | - |
| | Total Cash & Bank Balance | 17,39,77,831.00 | - |




 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

| Account Code | Particulars | Opening Balance at the beginning of the year (Rs.) | Paid during the Current year (Rs.) | Interest | Recovered during the year (Rs.) | Balance outstanding at the end of the year (Rs.) |
|--------------|--|--|------------------------------------|----------|---------------------------------|--|
| 4601000 | - Loans and advances to employees | - | 80,000.00 | - | - | - |
| 4602000 | Employee Provident Fund Loans | - | - | - | - | - |
| 4603000 | - Loans to others | - | - | - | - | - |
| 4604000 | - Advance to Suppliers and Contractors | - | - | - | - | - |
| 4605000 | Advance to Others | - | - | - | - | - |
| 4606000 | - Deposit with External Agencies (PHE) | - | - | - | - | - |
| 4608000 | -Other Current Assets | - | - | - | - | - |
| | Sub -Total | - | - | - | - | - |
| | Less: Accumulated Provisions against | - | - | - | - | - |
| | Loans, Advances and Deposits | - | - | - | - | - |
| | [Schedule B-18 (a)] | - | - | - | - | - |
| | Total Loans, advances, and deposits | - | - | - | - | - |



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-19: Other Assets

Accounting Code 4700000

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



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

Nagar Palika Parishad Porsa
As on 31.03.2022

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

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

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पोरसा

