



VAIBHAV PAHARIYA & CO.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT **NAGAR PALIKA PARISHAD, PANDURNA (M.P.)**

Report on the Financial Statements

I have audited the accompanying financial statement of **NAGAR PALIKA, PANDURNA (M.P.)** in accordance with scope of work provided by Directorate, Urban Administration & Development Department of MP which comprises of the Receipts and Payments Account, Income & Expenditure Account & Cash Flow Statement for the year ended on 31st March, 2022. The above institution is in process of preparation of Balance Sheet which is not yet finalized by ULB. The institution follows Cash System of Accounting. The observations on the scope of audit work prescribed and other notes, comments and explanatory Information etc. are attached herewith.

Management's Responsibility for the Financial Statements

The Institution's Management is responsible for the preparation of the Receipts and Payments Account & Income & Expenditure Account that give a true and fair view of the Receipts and Payments Account & Income & Expenditure Account in accordance with the Accounting Standards and in accordance with the accounting principles generally accepted in India. This responsibility includes the design implementation and maintenance of internal control relevant to the preparation and presentation of the Receipts and Payments Account Income & Expenditure Account that live a true and fair view and are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the above Receipts and Payments Account based on my audit conducted in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Receipts and Payments Account is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Receipts and Payments Account. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Receipts and Payments Account, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the Receipts and Payments Account in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management as well as evaluating the overall presentation of the Receipts and Payments Account. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Test check methods have been applied in areas where ever the same has been considered appropriate.



Opinion

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Receipts and Payments Account gives a true and fair view in conformity with the Accounting principles generally accepted in India, read with significant accounting policies, of the Receipts and Payments of the Institution for the year ended on that date, subject to the observations, notes and comments appended, specifically that:

- (a) The receipt and payment account is not tallied and it contains a significant difference and
- (b) The most of the bank account balances as per cash book and as per bank statement are significantly unreconciled and due to that many significant items amounts of receipts/payments might have been omitted to be included in the receipt and payment account. It is informed to me that the differences between bank balances as per bank statement and as per cash book includes various differences pertaining to the earlier many years, therefore, it is not possible to prepare bank reconciliation statements and to exactly reconcile the above differences instantly: and
- (c) There are various instances of mistakes in entries in cash book which have come across during audit and have been mentioned in the audit report in succeeding paras due to that many significant items amounts of receipts/payments might have been omitted to be included in the receipt and payment account. These have been elaborated in the attached observations on the scope of audit work prescribed
- (d) We are provided with the Income Expenditure Account Receipts & Payments Accounts per the Tally Data provided to us by the Municipal Corporation Pandurna.

Date: 23.12.2022

Place: Jabalpur

UDIN: 22440861BFZOFN6255

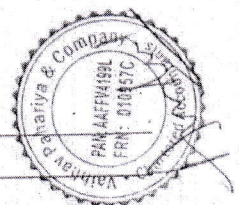
For Vaibhav Pahariya & Co.
Chartered Accountants



Membership No: 440861

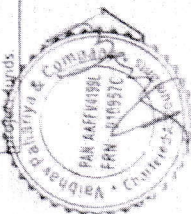

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Sno.	Parameters	Description	Observations in Brief	Suggestions
1	Audit of Revenue	a) The auditor is responsible for audit of revenue from various sources. b) He is also responsible to check the revenue receipts from the counterfoils of receipt books and verify that money received is duly deposited in the respective bank account. c) Percentage of revenue collection increase/decrease in various heads of property tax, samakit kar, shiksha upkar, Nagriya vikas upkar and other tax compared to previous year shall be part of report. d) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO. e) The Entries in cash book shall be verified. f) Auditor shall specifically mention in report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be the part of report. g) Auditor shall verify the interest income from the FDR's and verify the interest income is duly and timely accounted for in cash book. h) The cases where, the investment is made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	1) On test check basis we have verified the revenue from receipts maintained by the management for all sources. 2) On some instances TDS has been deducted at wrong rate on payment made to contractor i.e. instead of 2% it is charged @ 2.24%. 3) TDS has not been deducted on the tender documents sold by the management. On test check basis we have verified the revenue from receipts maintained by the management for all sources. The details are provided in the Annexure (Patrak) On test check basis we have verified the bank deposit receipts and no such was found. The entries in cash book have been verified and discrepancies have been reported to management which have been rectified by them. The lapses between the targeted revenue and achieved revenue is mentioned in Annexure to this report. (Patrak) Interest Income is duly accounted for in cash book. As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits. In absence of the same we cannot comment whether the interest rate is lower or not. On test check basis we have verified the expenditure. Following discrepancies were found: 1) TDS has not been deducted on the professional fees paid. On test check basis we have verified the expenditure and we have observed that various heads of accounts have being wrongly classified for example payment made for audit fees is classified as accounting fee. These have been verified on test check basis. No adverse observation on the same.	TDS should be deducted as per rate applicable on the nature of the transaction & GST should be charged and paid to the Government on monthly basis on the tender documents issued by the ULB. Not Applicable The management should take necessary steps to collect the old dues outstanding in the books of the ULB at the same time ensuring that the current dues are paid on timely basis. Not Applicable The management should take necessary steps to rectify the same. Not Applicable Not Applicable The management should take quotations for interest rates before making any kind of investment, especially while investing in banks making FDR's. The management should take necessary steps to rectify the same. The management should take necessary steps to rectify the same. Not Applicable



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2	Audit of Expenditure	d) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme. Any overpayment shall be brought to the notice of Commissioner/CMO. e) He shall verify that the expenditure is in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government. f) During the audit financial property shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limit of sanctioning authority. g) All the cases where appropriate sanctions have not been obtained shall be reported and compliance of audit observations shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner/CMO. h) Auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UCs shall be tallied with Income and Expenditure records and creation of Fixed Assets. i) The auditor shall verify that all the temporary advances have been fully recovered. a) The auditor is responsible for audit of books of accounts as well as stores. b) He shall verify that all books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs). Any discrepancies shall be brought to the notice of Commissioner/CMO. c) The auditor shall verify advance register and see that all advances are timely recovered according to the condition of advances. All the cases of non-recovery shall be specifically mentioned in audit report. d) The auditor shall verify that all the temporary advances have been fully recovered. e) Bank reconciliation statement shall be verified with the records of ULB and the Bank concerned. If reconciliation statements are not prepared auditor will help in preparing BRS. f) He shall be responsible for verifying the entries in grant register. The receipts and payments of grants shall be duly verified with entries of cash book. g) The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO. h) The auditor shall reconcile the accounts of receipts and payments especially for Capital Assets.
3	Audit of Book Keeping	On test check basis we have verified the expenditure under all the schemes with relevant vouchers. These have been verified on test check basis and we have observed that in few cases cash payments above Rs. 10,000 were executed without agreement. For eg. On 10/05/21 cash payment of Rs. 55,000 was made. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. Stock register is maintained but not verified by CMO at the time of Audit. All books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs). As per the information and explanations available to us the management has not maintained the advance register. In absence of the same we cannot comment whether all the advances are timely recovered. As mentioned above, the management has not maintained advance register, therefore we cannot comment on the same. Bank Reconciliation Statement have been provided by the management. These have been verified on test check basis. No adverse observation on the same. Fixed asset register is maintained by the management but its not updated regularly. These have been verified on test check basis. No adverse observation on the same.



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4	Audit of FDR a) The auditor is responsible for audit of Fixed deposits and term deposits. b) It shall be ensured that proper records of FDR's are maintained and all renewals are timely done. c) The cases where, FDR's/TDR's are kept at low rate of interest then the prevailing rate shall be immediately brought to the notice of Commissioner/CMO. d) Interest earned on FDR/TDR shall be verified from entries in the cash book.	On test check basis we have verified the Fixed deposits & Term Deposits & Following discrepancies were found: 1) FDR interest certificate has not been obtained from respective banks. 2) As per information provided to us by management FDR of Bank of Baroda (421908/684) has been converted to bank guarantee but details of such BG were not provided to us. These have been verified on test check basis. No adverse observation on the same. As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits. In absence of the same we cannot comment whether the interest rate is lower or not. Interest on Fixed Deposits is recognized only when FDR is matured instead of annual basis	The management should take necessary steps to obtain FDR interest certificate annually and should maintain proper records of FDR. Not Applicable The management should take quotations for interest rates before making any kind of investment, especially while investing in banks making FDR's. The management should take necessary steps to recognize interest on FDR on annual basis.
5	Audit of Tender/Bids. a) Auditor is responsible for audit of all the tenders/bids invited by the ULB's. b) He shall check whether competitive tendering procedures are followed for all bids. c) He shall verify the receipts of all tender fee/Bid processing fee/Performance Guarantee both during the construction and maintenance period. d) The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank. e) Conditions of BG's shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO. f) The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's. a) The auditor is responsible for the audit of grants given by central government and its utilization. b) He is responsible for audit of grants given by central government and its utilization. c) He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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 of revenue. d) The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the time of Audit we were not made available the list of total tenders but only the files of few tenders and in few cases advertisement for tender were made only in one newspaper. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same. Grant utilization certificate has not been obtained from appropriate authority by the management. These have been verified on test check basis. No adverse observation on the same. These have been verified on test check basis. No adverse observation on the same.	Management should look into the tender process and files to keep all the document updated. Not Applicable Not Applicable Not Applicable Not Applicable Not Applicable Not Applicable The management should take necessary steps to obtain grant utilization certificate. Not Applicable Not Applicable
6	Audit of Grants and Loans		



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7	Incidence relating to diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/project to another.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
8	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation and Maintenance) with respect to Revenue Receipts (Tax and Non-Tax) Excluding Octroi, Entry Tax, Stamp Duty and Other Grants etc. b) Percentage of Capital Expenditure with respect to Total Expenditure	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
9	Whether all the temporary advances have been fully recovered or not.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
10	Whether the bank reconciliation statements have been duly prepared.	Bank Reconciliation Statement have been provided by the management.	Not Applicable
11	General Remarks	During the time of audit we have found that some of the vehicle owned by the management were not insured and management was not able give proper explanation.	The management should get insurance of every vehicle which is owned by them.



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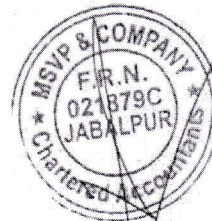
NAGAR PALIKA PARISHAD, PANDIURNA, CHHINDWARA
INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31.03.2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Opening Stock B/f		1,98,854	Income		
Expenses :-					
Water Supply Expense	33,04,798		Grant Received (Schedule-2)	13,40,95,883	
Water Supply R & M	9,37,003		Nikay Aay (Schedule-3)	2,13,58,155	
7th Pay Arrears	1,08,67,901		Aasthai Dakhal	3,24,808	
Accounting Charges	1,81,750		AMANAT RASI	1,81,392	
Advance Refund	1,70,114		Any Other Income	2,33,202	
Advertisement	1,39,491		Bhavan Nirmad Anugya	82,494	
Antisthi Rashi	2,10,000		Building Permission	42,56,720	
Anugrah Rashi	1,50,000		Colony VIKAS/ Registration Income	4,07,496	
Any Other Exp	1,02,321		Colony Viskas	50,000	
Audit Fees	1,53,400		Covid 19	3,500	
Bank Charges	6,070		HORDING ADV INCOME	1,98,798	
Computer R & M	53,820		Hotel / Lawn Seva Shulk	38,585	
Construction Material Purchase	32,64,077		Interest From Bank	20,35,953	
Covid 19 Related Exp	13,79,969		Jevik Khad Bikri	14,000	
Digital Signature	30,003		License Income	755	
DPR	7,83,260		MP STATE ELECTRONIC	2,28,500	
Election Exp.	52,396		Namantaran (Vilamb) Shulk	1,85,124	
Electricity Bill-Water Supp.	2,23,221		Online Tax	26,296	
Electricity EXP.	1,96,65,763		Other Income	10,943	
Electric R & M	8,57,152		PARKING INCOME	1,80,825	
EPF Paid	64,15,761		PRASHMAN SHULK	1,20,958	
Festival Expense	3,66,941		Ram Leela Shop	5,43,500	
General Office Exp.	5,46,209		RASTRIYA SAMAJIK SURAKSHA	20	
Gpf	56,90,413		SAHAYATA SULK	14,950	
GST Exp.	74,814		SDRF Anudan	85,05,119	
Health Dept. Exp.	44,82,263		Seva Shulk	25,511	
Income Tax Exp.	1,54,917		Stamp Duty Received	31,59,176	
INTERNET EXP.	23,590		Swach Bharat Grant	17,220	
Jcb	2,78,176		Taxation Income	1,22,80,710	
Leave Encahsment Exp.	13,95,296		Vradhawastha Pension	1,04,400	18,86,22,384
Legal/Compliance Expense	77,200				
Library Construction	4,79,425				
Lok Nirmad Exp.	1,76,988				
News Paper & Magzines	5,52,194				
NPS	3,60,240				
NULM Training	3,02,656				
Office Related Exp	2,79,634				
Other Expenses	89,573				
Painting Exp.	3,71,976				
PENSION EXP(NPS)	14,86,729				
Petrol / Diesel	1,43,01,191				
Phenyl and Other Medicinal Expense	10,22,722				
Plantation Exp.	5,46,453				
Postage Exp.	6,734				
Printing & Statinary	7,17,934				
PWD Dept Expense	73,84,882				
Refreshment Exp.	34,964				
			Closing Stock C/f		1,98,854



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Repair & Maintenance-General	12,580			
Revenue Dept Exp.	3,01,327			
Road Construction	74,17,132			
Salary Exp (Other)	4,26,50,539			
Salary Parsad Mandey	1,20,400			
Salary(Permanent)	3,83,24,015			
Sambal Scheme Exp	9,760			
Sevar Line Construction Exp	4,25,024			
Shop Construction	2,99,006			
Smriti Bhawan Nirmad	1,44,36,259			
Street Light Material	4,26,275			
Swach Bharat Advertismet Exp	1,42,646			
Swach Bharat Advt & Hoarding	90,587			
Swachta Exp.	3,40,632			
Swachta Vibhag Gen Exp	13,49,438			
Swasth Bharath Mission	73,147			
Telephone Exp	34,543			
Tender Exp.	5,150			
TRAINING EXP.	21,400			
Travelling Allowance	2,938			
Vehicle Rent	17,77,113			
Vehicle Repair & Maintainance	25,08,384			
Water Material	1,71,479			
WATER RESERVATION	9,21,729			
Water Treatment -Chemical	4,78,656			
Website/software Maintainance	2,12,044	20,28,04,587		
EXCESS OF INCOME OVER EXPENDITURE		(1,41,82,223)		
TOTAL		18,88,21,218	TOTAL	18,88,21,218



[Signature]
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NAGAR PALIKA PARISHAD, PANDURNA, CHHINDWARA
RECEIPT & PAYMENT A/C
FOR THE YEAR ENDED 31.03.2022

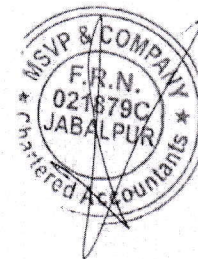
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCE			EXPENDITURE		
Cash In Hand			Water Supply Expense	23,54,788	
Bank A/c	14,70,34,264	14,70,34,264	Water Supply R & M	9,37,003	
(AS PER SCHEDULE 4)			7th Pay Arrears	1,09,87,901	
INCOME			Accounting Charges	1,81,750	
Grant Received (Schedule-2)	13,40,95,883		Advance Refund	1,79,114	
Nikay Aay (Schedule-3)	2,13,58,155		Advertisement	1,39,491	
Aasthal Dakhal	3,24,608		Annakti Rasht	2,10,000	
Amanat Rasi	1,61,362		Anugrah Rasht	1,00,000	
Any Other Income	2,33,202		Any Other Exp	1,02,321	
Bhawan Nirmad Anugya	62,494		Audit Fees	1,53,600	
Building Permission	42,56,720		Bank Charges	6,070	
Colonyvikas/ Registration Income	4,07,496		Computer R & M	53,829	
Colony Viskas	50,000		Construction Material Purchase	32,84,077	
Covid 19	3,509		Covid 19 Related Exp.	13,79,969	
Hording Adv Income	1,98,798		Digital Signature	30,003	
Hotel / Lawn Seva Shulk	36,585		DPR	7,83,260	
Interest From Bank	20,35,953		Election Exp.	52,396	
Jevik Khad Bikri	14,000		Electricity Bill-Water Supp.	2,23,221	
License Income	755		Electricity EXP.	1,96,85,783	
Mp State Electronic	2,28,500		Electric R & M	8,57,152	
Namantaran (Vilamb) Shulk	1,85,124		EPF Paid	84,15,761	
Online Tax	26,296		Festival Expense	3,66,341	
Other Income	10,943		General Office Exp.	5,46,209	
Parking Income	1,80,625		Gpf	56,90,413	
Prashman Shulk	1,20,958		GST Exp.	74,814	
Ram Leela Shop	5,43,500		Health Dept. Exp.	44,82,263	
Rasthya Samajik Suraksha	20		Income Tax Exp.	1,54,917	
Sahayata Sulk	14,950		INTERNET EXP.	23,560	
Sof Anudan.	85,05,119		Job	2,78,176	
Seva Shulk	25,511		Leave Encashment Exp.	13,95,296	
Stamp Duty Received	31,59,176		Legal/Compliance Expense	77,200	
Swach Bharat Grant	17,220		Library Construction	4,79,425	
Taxation Income	1,22,80,710		Lok Nirmad Exp.	1,76,988	
Vadhwastha Pension	1,04,400	18,86,22,364	News Paper & Magazines	5,44,194	
FIXED ASSET			NPS	3,60,240	
(AS PER SCHEDULE 6)		6,17,70,923	NULM Training	3,02,656	
SPECIFIC GRANTS/ADV.			Office Related Exp	2,79,634	
CAPITAL GRANT RECEIVED	2,95,35,010		Other Expenses	89,573	
PMAY YOGNA RECEIPT	1,00,000		Painting Exp.	3,71,976	
PMAY YOJNA	3,01,52,759		PENSION EXP(NPS)	14,86,729	
SECURITY DEPOSITE RECEIV.	3,91,493		Petrol & Diesel	1,43,01,191	
Nulm Yojna Received	13,260	6,01,92,522	Pheryl and Other Medicinal Expense	10,13,122	
			Plantation Exp.	5,46,453	
			Postage Exp.	6,734	
			Printing & Stationary	7,17,934	
			PWD Dept Expense	73,84,882	
			Refreshment Exp.	34,964	
			Repair & Maintenance-General	12,580	
			Revenue Dept Exp.	3,01,327	
			Road Construction	53,61,232	
			Salary Exp (Other)	4,26,50,539	
			Salary Parsad Mandey	1,20,400	
			Salary(Permanent)	3,83,24,015	



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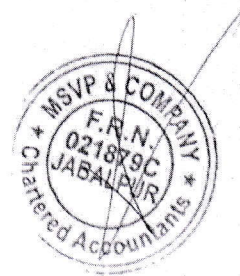
			Sambal Scheme Exp	9,760	
			Sevar Line Construction Exp	4,25,024	
			Shop Construction	1,71,058	
			Smriti Bhawan Nirmad	1,44,36,259	
			Street Light Material	4,26,275	
			Swach Bharat Advertisement Exp	1,42,846	
			Swach Bharat Advt & Hoarding	90,587	
			Swachta Exp.	3,40,632	
			Swachta Vibhag Gen Exp	13,49,438	
			Swasth Bharath Mission	73,147	
			Telephone Exp	34,543	
			Tender Exp.	5,150	
			TRAINING EXP.	21,400	
			Travelling Allowance	2,938	
			Vehicle Rent	17,77,113	
			Vehicle Repair & Maintenance	23,28,650	
			Water Material	1,71,479	
			WATER RESERVATION	9,21,729	
			Water Treatment -Chemical	4,78,656	
			Website/software Maintenance	2,12,044	20,03,73,405
			<u>FIXED ASSET</u>		35,15,424
			<u>PAID TO CREDITOR</u>		27,28,595
			<u>DUTIES & TAXES</u>		
			INCOME TAX (TDS)	10,99,572	
			GST	8,90,412	19,89,984
			<u>SPECIFIC GRANTS/ADV.</u>		
			Security Deposit	42,597	
			Cash Deposit	9,02,946	
			Karyapalan Lokswasth Yantri Vibhag	5,50,00,000	
			PMAY YOJNA	5,73,07,189	11,32,52,732
			<u>CLOSING BALANCE</u>		
			Cash In Hand		
			Bank A/c.	13,57,59,932	13,57,59,932
			(AS PER SCHEDULE 8)		
TOTAL		45,76,20,072	TOTAL		45,76,20,072

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NAGAR PALIKA PARISHAD, PANDIURNA, CHHINDWARA
BALANCE SHEET
AS AT 31.03.2022

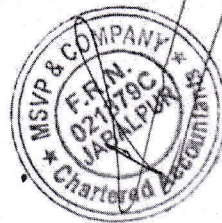
PARTICULAR	AMOUNT	AMOUNT	PARTICULAR	AMOUNT	AMOUNT
<u>CAPITAL ACCOUNT</u> (AS PER SCHEDULE 1)		12,01,80,225	<u>FIXED ASSETS</u> (AS PER SCHEDULE 6)		81,33,98,863
<u>RESERVE & SURPLUSES</u>			<u>INVESTMENTS</u>		7,15,08,199
Opening Balance	52,83,19,698		<u>CURRENT ASSETS</u> (AS PER SCHEDULE 7)		16,78,74,237
Add: Surplus for the year	(1,41,82,223)	51,41,37,475			
<u>CAPITAL GRANTS</u> (AS PER SCHEDULE-4)		45,27,68,755	<u>CASH & BANK BALANCE</u>		
<u>UNSECURED LOAN</u>		1,10,96,274	CASH IN HAND		
<u>CURRENT LIABILITIES</u> (AS PER SCHEDULE 5)		9,03,58,502	BANK BAL. (SCHEDULE-8)	13,57,59,932	13,57,59,932
TOTAL		1,18,85,41,230	TOTAL		1,18,85,41,230




मुख्य नगर पालिका अधिकारी
नगर पालिका पांढुरवा

NAGAR PALIKA PARISHAD, PANDIURNA, CHHINDWARA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31.03.2022

Period Ending:	2021-22
Cash flows from operating activities:	-1,41,82,223
Net income	
Adjustments to reconcile net income (loss) to	
net cash from operating activities:	0
Depreciation and amortization	0
Deferred income taxes	0
(Increase) decrease in inventories	0
(Increase) decrease in accounts receivable	-19,89,984
(Increase) decrease in other assets	0
Increase (decrease) in accounts payable	0
Increase (decrease) in other liabilities	-1,61,72,207
Net cash from operating activities(A)	
Cash flows from investing activities:	0
Purchases of investments	-38,12,837
Purchase of fixed asset	6,17,70,923
Sales of Fixed Asset	5,79,58,085
Net cash from investing activities(B)	
Cash flows from financing activities:	2,95,35,010
Grant Received	-8,25,95,220
Other Misc Grant	-5,30,60,210
Net cash used in financing activities (C)	-1,12,74,332
Net increase (decrease) in cash & cash equivalents(A+B+C)	14,70,34,264
Cash & cash equivalents, start of period	13,57,59,932
Cash & cash equivalents, end of period	



मुख्य नगर पालिका अधिकारी
मगर पालिका पांढुरना

NAGAR PALIKA PARISHAD, PANDIURNA, CHHINDWARA

**SCHEDULE-1
CAPITAL ACCOUNT
As on 31.03.2022**

PARTICULAR	AMOUNT
MUNICIPAL FUND	12,02,33,603
Less- Income Tax Paid	53,378
Grand Total	12,01,80,225

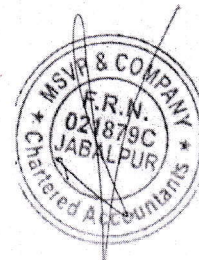
**SCHEDULE-2
GRANT RECEIVED**

PARTICULAR	AMOUNT
GRANT FOR ROAD R&M-OK	72,67,000
Mulbhut	1,48,83,000
Niryat Kar	4,06,000
OCTROI COMEPNSATION (Grant)	6,32,44,997
RAJYA VITT AYO	79,70,657
SAMBAL SCHEME GRANT	12,30,532
YATRI KAR	43,50,420
JAL PARIVAHAN	1,22,87,000
Jahwardhan Yojna Grant	2,24,58,077
Grand Total	13,40,95,883

**SCHEDULE-3
NIKAY AAY**

PARTICULAR	AMOUNT
Fine & Penalty Income/Late Fees	2,53,576
Late Fees Income	7,599
No Mask Shulk	3,97,905
Nagariya Upkar (Bakaya)	4,59,029
Nagariya Upkar (Current)	7,81,731
Property Tax (Bakaya)	14,20,330
Property Tax (Current)	21,46,206
Samekit Kar (Bakaya)	10,76,161
Samekit Kar (Current)	9,27,995
Shiksha Upkar (Bakaya)	3,44,013
Shiksha Upkar (Current)	6,13,086
Bhawan Rent	21,627
Gurudev Complax Rent	2,74,515
P.Dindyal Upadhyay	69,300
Rajiv Ghandi Shop Rent	3,94,744
Shop/Bhawan Rent (Bakaya)	6,09,106
Shop/Bhawan Rent (Current)	8,20,369
Sa.Rason /Water Card Fees	7,980
Water Line Connection	7,40,239
Water Tankar	1,900
Water Tax (Bakaya)	11,48,964
Water Tax (Current)	15,94,665
Application Fees	31,740
Bus Stand Premium	11,475
Dainik/Saptahik Bazar Fees	25,05,995
Kanji House Income	900
Namantaran Fees	11,72,766
Navinikar Shulk	12,98,730
Pashu Panjiyan Fees	1,49,443
Road Cutting Charges	14,755
Septic Tank	1,16,000
Surcharge & Cess	2,47,873
Swachta Shulk	16,12,279
Tender Form Fees	85,159
Grand Total	2,13,58,155


मुख्य नगर पालिका अधिकारी
नगर पालिका पांढरवा



SCHEDULE-4
CAPITAL GRANT
As on 31.03.2022

PARTICULAR	AMOUNT
IHSDP AWAS(GRANT)	1,00,00,000
IHSDP EXP.	(1,74,644)
Sansad Nidhi Exp.	(5,02,954)
Sansad Nidhi Income	2,26,750
15th Finance Commission-Ok	11,71,19,000
CM ADHOSACHRANA PHASE 3	6,55,097
Grant, Contrl for Specific Purpose	31,43,09,832
Sanchit Nidhi Income	73,21,686
Vidhayan Nidhi Exp.	(14,22,012)
Vidhyak Nidhi	52,35,999
Grand Total	45,27,68,755

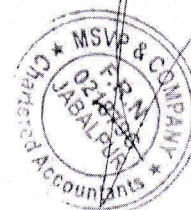
SCHEDULE-5
CURRENT LIABILITY
As on 31.03.2022

PARTICULAR	AMOUNT
Security Deposite	5,68,55,863
Other Liabilities	3,33,88,469
Numi Yojna	3,14,370
Grand Total	9,03,58,502

SCHEDULE-6
Fixed Assets
As on 31.03.2022

PARTICULAR	Opening Balance	ADDITION	SOLD	Closing Balance
Opening Bal. (As per Last Audit Report)	69,85,42,048			69,85,42,048
PLANT & MACHINERY				
Cables & Wires	92,302			92,302
Electric Poll		6,83,149		6,83,149
GPS	1,80,062			1,80,062
Mobile Toilate	7,15,156			7,15,156
Other	14,77,137			14,77,137
Plant & Machinery	12,88,949			12,88,949
Street Light	53,54,583	5,23,409		58,77,991
Vehicle-Capital Exp.	71,52,100			71,52,100
Water Pipeline Extension	18,91,574			18,91,574
FURNITURE & FIXTURES				
Furniture & Fixture	19,19,797	5,41,327		24,61,124
BUILDING/CONSTRUCTION				
Borewell/Well & Handpump Construction	26,15,613			26,15,613
Building/Boundary Wall	2,35,92,923	5,99,771		2,41,92,693
Drainage & Sewarage	62,34,305			62,34,305
Ground/Stadium	7,57,760	3,29,686		10,87,446
IHSDP AWAS(ASSET)	1,06,24,637			1,06,24,637
Jalawardhan Yojna	6,17,70,923		6,17,70,923	-
Kamthikala Jalashya	2,22,422			2,22,422
Lake & Pond	3,13,561			3,13,561
Land Aquisition	3,05,00,000			3,05,00,000
Market Construction	91,076			91,076
Park & Garden	2,71,908			2,71,908
Road & Paywar Block	54,15,523			54,15,523
Toilet Construction	17,87,650	2,97,413		20,85,064
Udssmt Road	29,37,719			29,37,719
Water Tank	12,02,204			12,02,204
Water Works Mohi Jalasay	33,36,249			33,36,249
CCTV		1,01,935		1,01,935
Mukhyamantri RCC Wall Construction		5,25,822		5,25,822
COMPUTER & PRINTERS				
Computer/ Laptop Asset	10,68,768	2,10,326		12,79,094
Grand Total	87,13,56,948	38,12,837	6,17,70,923	81,33,98,863


मुख्य विकास अधिकारी
मगर पालिका पांड़रवा

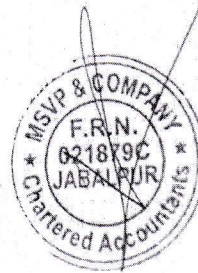


SCHEDULE-7
CURRENT ASSET
As on 31.03.2022

PARTICULAR	AMOUNT
Closing Stock	1,98,854
(As Per Last Audit Report)	
Sundry Debtors	1,34,32,111
(As Per Last Audit Report)	
PMAY Yojna	8,86,14,526
Duties & Taxes	97,25,800
Karyapalan Lokswasth Yantri Vibhag	5,50,00,000
Other Receivables	9,02,946
Grand Total	16,78,74,237

SCHEDULE-8
BANK ACCOUNT BALANCES
As on 31.03.2022

PARTICULAR	BRS NO.	Debit	Credit
AU Bank 1881230519517139		3,985	
Au Bank 1981230526354431		5,03,810	
BOB (1056)		4,04,24,570	
BOB (1057)		78,28,658	
BOB-42190100008012		4,647	
Indian Bank 50431481715		1,25,89,497	
Indusind 100012585714		1,60,574	
Indusind 100012585723		35,400	
Indusind 100022180466		2,56,593	
SBI 11084579189		5,52,53,664	
SBI (32512840588)		1,04,90,465	
SBI (5533)		35,895	
SBI (6781)		1,504	
UBI 4402010932595		12,02,873	
UBI 440602010010987		94,877	
UBI 440602010010989		55,77,222	
Yes Bank 0816946000000050		12,95,720	
Grand Total		13,57,59,932	-



मुख्य नगर, जिला जालंधर
जलर पालिका पांढुरमा

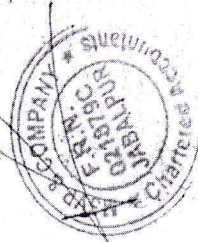
OFFICE OF THE MUNICIPAL COUNCIL PANDHURNA

MIS Report for Property tax from 01 Apr 2021 to 31 March 2022

Tax Name	Current Year	CURRENT YEAR COLL	Current Year Left	Current Year Percent	Arrears	ARREARS COLL	Arrear Left	Arrear Payment Percent	Total	TOTAL_COLL	Total Left
Property Tax	6260835	4468150.5	1792685	71.37	3844044	1583959.7	2260084	41.21	10104879	6052110.2	4052768.3
Samekit Kar	1947900	900040.2	1047860	46.21	1813676	587254.05	1226422	32.38	3761576	1487294.25	2274281.75
Nagariva Vikas Upkar	1916553	1417631.2	498921.8	73.97	1145711	473365.1	672345.9	41.32	3062264	1890996.3	1171267.7
Siksha Upkar	1266366	884730.1	381635.9	69.86	756220	334460.05	421760	44.23	2022586	1219190.15	803395.85
Garbage_charge	1002660	906730	95930	90.43	668074	380500	287574	56.95	1670734	1287230	383504
Penalty	0	28878	0	0	815871.5	228892.1	586979.4	28.05	815871.5	257770.1	558101.4
Total	12394314	8610416	3783898	65.08	9043596	3588431	5455165	37.92	21437910	12257981	9179929

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, पाँदुरना

मुख्य नगरपालिका अधिकारी
नगर परिषद, पाँदुरना



मुख्य नगरपालिका अधिकारी
नगर परिषद, पाँदुरना

कार्यालय नगरपालिका परिषद, पांडुरना जिला-छिंदवाडा (म.प्र.)

(E_mail -cmopandurna@mpurban.gov.in) ☎ 07164-220048, Fax-221381,

कमांक / 675/ लेखा शाखा/न.पा./2022

पांडुरना, दिनांक :- 9/11/2023

प्रति,

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



विषय :-

संदर्भ :-

नगरीय निकायों की वित्त वर्ष 2021-22 के लेखों की संपरीक्षा चार्टर्ड अकाउन्टेंट से कराये जाने उपरांत ऑडिट रिपोर्ट प्रस्तुत करने बाबद।
संचालनालय, नगरीय प्रशासन एवं विकास, भोपाल पत्र क्र. 7469 भोपाल दि. 21.4.2022

..00..

उपरोक्त संदर्भित विषयान्तर्गत लेख है, कि नगरपालिका परिषद पांडुरना का वित्त वर्ष 2021-22 के लेखों की संपरीक्षा चार्टर्ड अकाउन्टेंट के माध्यम से करायी जाकर चार्टर्ड अकाउन्टेंट्स से प्राप्त संपरीक्षा प्रतिवेदन की प्रति साथ सलग्न कर आपकी ओर सादर प्रेषित है।

संलग्न:- उपरोक्तानुसार।

मुख्य नगरपालिका अधिकारी

नगरपालिका परिषद,

पांडुरना

पांडुरना, दिनांक :-

पृ.क्र./ /लेखा शाखा/न.पा./2022

प्रतिलिपि:-

1. संयुक्त संचालक, नगरीय प्रशासन एवं विकास, जबलपुर की ओर सूचनार्थ सादर प्रेषित।

मुख्य नगरपालिका अधिकारी

नगरपालिका परिषद,

पांडुरना

कार्यालय नगरपालिका परिषद, पांडुरना

जिला-छिंदवाडा (म.प्र.)

(E_mail -cmopandurna@mpurban.gov.in) ☎ 07164-220048, Fax-221381,

क्रमांक /675/ लेखा शाखा/न.पा./2022

पांडुरना, दिनांक :- 01/11/2023

प्रति,

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



विषय :- नगरीय निकायों की वित्त वर्ष 2021-22 के लेखों की संपरीक्षा चार्टर्ड अकाउन्टेंट से कराये जाने उपरांत ऑडिट रिपोर्ट प्रस्तुत करने बाबद।
संदर्भ :- संचालनालय, नगरीय प्रशासन एवं विकास, भोपाल पत्र क्रं. 7469 भोपाल दि. 21.4.2022

..00..

उपरोक्त संदर्भित विषयान्तर्गत लेख है, कि नगरपालिका परिषद पांडुरना का वित्त वर्ष 2021-22 के लेखों की संपरीक्षा चार्टर्ड अकाउन्टेंट के माध्यम से करायी जाकर चार्टर्ड अकाउन्टेंट्स से प्राप्त संपरीक्षा प्रतिवेदन की प्रति साथ सलग्न कर आपकी ओर सादर प्रेषित है।

संलग्न:- उपरोक्तानुसार।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,
पांडुरना

पृ.क्र./676/ लेखा शाखा/न.पा./2022
प्रतिलिपि:-

पांडुरना, दिनांक :- 01/11/2023

1. संयुक्त संचालक, नगरीय प्रशासन एवं विकास, जबलपुर की ओर सूचनार्थ सादर प्रेषित।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,
पांडुरना