

**M/S NAGAR PARISHAD NIWAS**

**DIST MANDLA (M.P.)**

**AUDIT REPORT**

**Accounting Year 2022-23**

**Assessment Year 2023-24**

**RACHNA SHRIVASTAVA AND ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**C/O RAVIENDRA CHATURVEDI SUREKHA**

**COLONY DAMOH 470661**

**M.no 8962502850/8770077547**

# AUDIT REPORT

TO,

The Chief Municipal Officer

NAGAR PARISHAD NIWAS MANDLA (MP)

We have audited the books of account maintained under the NAGAR PARISHAD NIWAS for the year ended on 31<sup>st</sup> march 2023. These statement are the responsibility of management of NAGAR PARISHAD NIWAS. Our responsibility is to express an opinion on the Receipts and Payment Income & Expenditure & Balance Sheet Recorded in the Books of accounts.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial record are prepared from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statement. We believe that our audit provides a reasonable basis for our opinion. Opening Balances has been due to Bank account addition.

Subject to scope of our audit we have to report that :-

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion and to the best of or information and according to the explanation given to us the books of account give a true and fair view.
- (c) As per attached details annexure report part of Audit.

Date : 14/05/2024

For –RACHNA SHRIVASTAVA AND ASSOCIATES

CHARTERED ACCOUNTANT

CA.SUNIL MISHRA

Place:

( PARTNER )



UDIN/ 24436392BKBJXP8068

*Prerna*  
लेखापाल  
नगर परिषद निवास  
जिला मण्डला (म.प्र.)

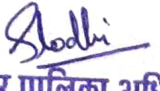
*Shobhi*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद निवास  
जिला मण्डला (म.प्र.)

**NAGAR PARISHAD NIWAS**  
**AUDIT FINANCIAL YEAR 2022-2023**

**1. Audit of Revenue**

S.NO	PARTICULAR	REMARKS
1.	The auditors is responsible for audit of revenue from various sources.	We have audited the revenue of NAGAR PARISHAD NIWAS, from various sources like samekit kar, service tax , dukan kiraya, chungi chai purti registration , nagar viks fees, bajar bathki, aaye kar revenue rashi jal kar, nagar vikash fees, moolbhoot subidha , praman patra avedan fees, panjiyan fees, tender fees, amanat fees and etc. & we have found some discrepancies.
2.	He is also responsible to check the revenue receipts from the counter files of receipts book and verify that the money received is duly deposited in respective bank account.	We have checked the revenue receipts from counter files and money received is deposited in the respective bank account. It is noted that year wise break up is not kept of the dues received during the previous year.
3.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ CMO.	There has been not delay in deposit beyond 2 working days.
4.	The entries in case book shall	We have verified all entries

  
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नगर परिषद निवास  
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	be verified.	
5.	The auditors shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets . any lapses in revenue shall be a part of the report.	Parishad has provided yearly target instead of Quarterly/Monthly Total demand for all taxes for the year 2022-2023 and actual recovery against yearly target is attached in seprate sheet
6.	The auditors shall verify interest income from FDR's and verify that interest income is duly timely accounted for cash book.	There has been no fixed deposit made by the Nagar Parishad . Therefore , no interest income from FDR .
7.	The cases where the investments are made on lesser interest rates shall be brought to the Notice of the commissioner / CMO.	There are no investment made by the Nagar Parishad .
8.	IN The Case of FD Related Issue	FD is broken, no documents have been received 3.8 CORRE RS FD Voucher is not found. 04.10.2022 Shrivass India Payment Voucher is Missing .



*Shrivastava*  
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<b>Audit of Revenue</b>	The /auditors is responsible for audit of the expenditure under all the schemes.	We have audited the expenditure under all the schemes . And we have not found any discrepancies.
1.		
2.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in the order . Cash book is Totally Mistake found
3.	He should also check monthly balances of the cash book and guide the accounted to rectify errors if any .	We have checked the Monthly balances of the cashbook and it is found in the order . some missing entries are mentioned in the Bank Reconciliation statements .
4.	He shall verify the expenditure for the Particular schemes is limited to the funds allocated for the schemes any over payment shall be brought to the	

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## 2. AUDIT OF EXPENDITURE

S.NO	PARTICULAR	REMARK
1.	The auditors is responsible for audit of expenditure	We have audited the expenditure under all the schemes And we have not found any discrepancies .
2.	He is also responsible for checking Entries in cash book and Verifying them from relevant Voucher .	We have verified the entries in cash book and it is found in order.
3.	He should also check monthly balance of the cash book and guide the accountant to rectify errors if any	We have checked the monthly balance of the cashbook and it is found in order. Some missing entries are mentioned in Bank Reconciliation statement .
4.	He shall verify that the expenditure for a particular scheme is limited to the fund allocated for that scheme any over payment shall be brought to the notice of the commissioner / CMO	The Expenditure incurred is in Accordance with guildlines issued.
5.	During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanctions recorded by competent	
6.	In Case of GST And Income TAX Department	Details of GST and Income Tax Not Deducted Properly And Timely Basis.

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S.NO	PARAMETERS	DESCRIPTION	Observation in brief	Suggestion
	RAVANUE TAX	RECEIPT		
		2022-2023	2021-2022 % Growth	
1	PROPERTY TAX	350123	430815	
2	CONSOLIDATED TAX		-23.04	Revenue Collection by MC Was
3	TOWN DEVELOPMENT CESS			Positive In Compression with the
4	EDUCUCUTION CESS	10107	19715	Previous Year 2021-2022
			48.74	Maintain there growth in the Up
				Coming Year
	TOTAL	360230	450533	
		RECIEPT		
		2022-2023	2021-2022 %r IN GROWTH	
	NON REVANUE TAX			Revenue Collection by MC Was
1	LAND AND BUILDING RENT	94368	191315	Positive In Compression with the
2	WATER CONSUMAR SURCHARGE	615000	495000	19.51 Previous Year 2021-2022
3	OTHER TAX /CESS	32214	58414	-81.33
				Maintain there growth in the Up
				Coming Year
	TOTAL	741582	744729	

Shruti  
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**Balance Sheet of Niwas Municipal Council  
as on 31st March 2023**

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>			
	Reserves and Surplus			
	Municipal (General) Fund	B-1	2,80,51,288.14	3,58,83,955.88
	Earmarked Funds	B-2	13,65,911.50	13,65,911.50
	Reserves	B-3	1,14,26,668.95	34,66,743.95
	<b>Total Reserve &amp; Surplus</b>		<b>4,08,43,868.59</b>	<b>4,07,16,611.33</b>
<b>A2</b>	<b>Grants, Contributions for specific purposes</b>	B-4	<b>36,53,025.00</b>	<b>1,05,79,747.00</b>
	Loans			
	Secured loans	B-5	51,16,786.00	53,80,546.00
	Unsecured loans	B-6	-	-
	<b>Total Loans</b>		<b>51,16,786.00</b>	<b>53,80,546.00</b>
	<b>TOTAL OF SOURCES OF FUNDS (A1+A2+A3)</b>		<b>4,96,13,679.59</b>	<b>5,66,76,904.33</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
	Fixed Assets	B-11		
	Gross Block		66,33,701.00	40,76,720.00
	Less: Accumulated Depreciation		10,73,144.79	6,09,976.05
	Net Block		55,60,556.21	34,66,743.95
	Capital work-in-progress		83,76,412.00	27,58,839.00
	<b>Total Fixed Assets</b>		<b>1,39,36,968.21</b>	<b>62,25,582.95</b>
	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	<b>Total Investments</b>		<b>-</b>	<b>-</b>
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	2,04,139.88	21,896.88
	Sundry Debtors (Receivables)	B-15	17,80,122.00	12,26,915.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	65,268.00	29,084.00
	Cash and Bank Balances	B-17	3,48,12,003.50	5,06,84,375.50
	Loans, advances and deposits	B-18	-	-
	<b>Total Of Curent Assets</b>		<b>3,68,61,533.38</b>	<b>5,19,62,271.38</b>
	Current Liabilities and Provisions			
	Deposits received	B-7	1,46,274.00	3,19,549.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	46,248.00	2,88,201.00
	Provisions	B-10	9,92,300.00	9,03,200.00
	<b>Total Current Liabilities</b>		<b>11,84,822.00</b>	<b>15,10,950.00</b>
<b>B5</b>	<b>Net Current Assets [Sub Total (B3) - Sub Total (B4)]</b>		<b>3,56,76,711.38</b>	<b>5,04,51,321.38</b>
<b>C</b>	<b>Other Assets</b>	B-19	-	-
<b>D</b>	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20	-	-
	<b>TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>		<b>4,96,13,679.59</b>	<b>5,66,76,904.33</b>

Notes to the balance sheet


On Behalf of


Niwas Municipal Council


Authorised Signatory

Chief Municipal Officer

Accounts Officer

  
नगर परिषद निवास  
जिला मण्डला (म.प्र.)

  
V/DIN/24436392BKBJXP8068

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



**Niwas Municipal Council**  
**As on 31.03.2023**

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

Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
3100000	Balance as per last account	3,58,83,955.88	-
	Additions during the year	-	-
31090-02	* Surplus for the year	-	-
	* Transfers	-	-
	Total (Rs.)	-	-
	Deductions during the year	-	-
	* Deficit for the year	78,32,667.74	-
	* Transfers	-	-
	Total (Rs.)	78,32,667.74	-
310	Balance at the end of the current year	2,80,51,288.14	3,58,83,955.88

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3117000		31110	3117000	
(a) Opening Balance	13,65,911.50	-	13,65,911.50	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
* Transfer from Municipal Fund	-	-	-	-	-	-
* Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
* Profit on disposal of Special Fund Investments	-	-	-	-	-	-
* Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	13,65,911.50	-	13,65,911.50
(c) Payments out of funds	-	-	-	13,65,911.50	-	13,65,911.50
III Capital expenditure on	-	-	-	-	-	-
* Fixed Asset	-	-	-	-	-	-
* Others	-	-	-	-	-	-
III Revenue Expenditure on	-	-	-	-	-	-
* Salary, Wages and allowances etc	-	-	-	-	-	-
* Rent Other administrative charges	-	-	-	-	-	-
IIII Other:	-	-	-	-	-	-
* Loss on disposal of Special Fund Investments	-	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-	-
* Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) = (c+d)	13,65,911.50	-	13,65,911.50	13,65,911.50	-	13,65,911.50



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

**Schedule D-3: Reserves**

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	34,66,743.95	81,74,554.00	1,16,41,297.95	2,14,629.00	1,14,26,668.95
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Unutilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>34,66,743.95</b>	<b>81,74,554.00</b>	<b>1,16,41,297.95</b>	<b>2,14,629.00</b>	<b>1,14,26,668.95</b>

**Schedule B-4: Grants & Contribution for Specific Purposes**

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	99,49,385.00	6,30,362.00	-	-	-	1,05,79,747.00
(b) Additions to the Grants *						
• Grant received during the year	-	2,19,24,081.00	-	-	-	2,19,24,081.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
<b>Total (b)</b>	<b>-</b>	<b>2,19,24,081.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,19,24,081.00</b>
<b>Total (a + b)</b>	<b>99,49,385.00</b>	<b>2,25,54,443.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,25,03,828.00</b>
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	99,49,385.00	1,89,01,418.00	-	-	-	2,88,50,803.00
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
<b>Total (c)</b>	<b>99,49,385.00</b>	<b>1,89,01,418.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,88,50,803.00</b>
<b>Net balance at the year end (a+b)-(c)</b>	<b>-</b>	<b>36,53,025.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,53,025.00</b>

**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	51,16,786.00	53,80,546.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	<b>Total Secured Loans</b>	<b>51,16,786.00</b>	<b>53,80,546.00</b>



**Charan**  
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**Schedule B-6: Unsecured Loans**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	<b>Total Unsecured Loans</b>	-	-

**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	1,46,274.00	3,19,549.00
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	<b>Total deposits received</b>	<b>1,46,274.00</b>	<b>3,19,549.00</b>

**Schedule B-8: Deposits Works**

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022- 23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	<b>Total of deposit works</b>	-	-	-	-

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	2,40,000.00	1,70,000.00
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	(7,832.00)	9,667.00
35020	Recoveries Payable	(1,85,920.00)	1,08,534.00
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>46,248.00</b>	<b>2,08,201.00</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	9,92,300.00	9,03,200.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>9,92,300.00</b>	<b>9,03,200.00</b>




**मुख्यपाल**  
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जिला मण्डला (म.प्र.)


**अधी**  
मुख्य नगर पालिका अधिकारी  
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जिला मण्डला (म.प्र.)

**Schedule B-11: Fixed Assets**

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	At the end of Current Year 2022-23	At the end of the Previous Year 2021-22
1	2	3	4	5	6	7	8	9	10	11
41010	Land	-	-	-	-	-	-	-	-	-
41020	Buildings	19,700.00	2,10,666.00	-	2,30,366.00	985.00	7,678.86	-	8,663.86	2,21,702.14
41025	Heritage Building	-	-	-	-	-	-	-	-	-
	Infrastructure Assets									
41030	• Roads and Bridges	-	-	-	-	-	-	-	-	-
41031	• Sewerage and Drainage	-	-	-	-	-	-	-	-	-
41032	• Water ways	2,74,065.00	21,90,514.00	-	24,64,579.00	68,516.25	61,614.48	-	1,30,130.73	23,34,448.27
41033	• Public Lighting	3,47,402.00	-	-	3,47,402.00	86,850.50	34,740.00	-	1,21,590.50	2,25,811.50
41034	• Bridge	-	-	-	-	-	-	-	-	-
	Sanitation and solid waste management	-	-	-	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	6,63,168.00	-	-	6,63,168.00	1,65,791.80	66,316.80	-	2,32,108.60	4,31,059.40
41050	• Vehicles	25,42,080.00	-	-	25,42,080.00	2,54,208.00	2,54,208.00	-	5,08,416.00	20,33,664.00
41060	• Office & other equipment	24,115.00	1,49,401.00	-	1,73,516.00	4,931.50	17,351.60	-	22,283.10	1,51,232.90
41070	• Furniture, fixtures, fittings and electrical appliances	1,22,690.00	6,400.00	-	1,29,090.00	20,343.00	12,909.00	-	33,252.00	95,838.00
41080	• Other fixed assets	83,500.00	-	-	83,500.00	8,350.00	8,350.00	-	16,700.00	66,800.00
	Total	40,76,720.00	25,56,981.00	-	66,33,701.00	6,09,976.05	4,63,168.74	-	10,73,144.79	34,66,743.95
41210	Work-in-progress	-	-	-	-	6,09,976.05	4,63,168.74	-	1,39,36,968.21	34,66,743.95
	Total	40,76,720.00	25,56,981.00	-	66,33,701.00	6,09,976.05	4,63,168.74	-	10,73,144.79	34,66,743.95



  
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**Schedule B-12: Investments - General Funds**

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	-
	<b>Total of Investments General Fund</b>		-	-	-

**Schedule B-13: Investments - Other Funds**

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	<b>Total of Investments Other Fund</b>		-	-	-

**Schedule B-14: Stock in Hand (Inventories)**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	2,04,139.88	21,896.88
43020	Loose Tools	-	-
43080	Others	-	-
	<b>Total Stock in hand</b>	<b>2,04,139.88</b>	<b>21,896.88</b>



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## Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years	51,616.00	-	51,616.00	61,387.00
	More than 5 years*	-	-	-	-
	Sub - total	51,616.00	-	51,616.00	61,387.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	51,616.00	-	51,616.00	61,387.00
43120	<b>Receivable for Water Taxes</b>				
	Less than 3 years	13,31,169.00	-	13,31,169.00	8,61,319.00
	More than 3 years*	-	-	-	-
	Sub - total	13,31,169.00	-	13,31,169.00	8,61,319.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	13,31,169.00	-	13,31,169.00	8,61,319.00
43120	<b>Receivable of Other Taxes</b>				
	Less than 3 years	3,97,337.00	-	3,97,337.00	3,04,209.00
	More than 3 years*	-	-	-	-
	Sub - total	3,97,337.00	-	3,97,337.00	3,04,209.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	3,97,337.00	-	3,97,337.00	3,04,209.00
43130	<b>Receivables for Fees &amp; User Charges</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	<b>Receivables from Other Sources</b>				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	<b>Receivables control Accounts</b>				
	Sub - total	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>17,80,122.00</b>	<b>-</b>	<b>17,80,122.00</b>	<b>12,26,915.00</b>

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**Schedule B-16: Prepaid Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	65,268.00	29,084.00
	<b>Total Prepaid expenses</b>	<b>65,268.00</b>	<b>29,084.00</b>

**Schedule B-17: Cash and Bank Balances**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	3,48,12,003.50	5,06,84,375.50
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	<b>Sub-total</b>	<b>3,48,12,003.50</b>	<b>5,06,84,375.50</b>
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Cash and Bank balances</b>	<b>3,48,12,003.50</b>	<b>5,06,84,375.50</b>



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**Schedule B-18: Loans, advances, and deposits**

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub - Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

**Schedule B-19: Other Assets**

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-



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**Niwas Municipal Council**  
**INCOME AND EXPENDITURE STATEMENT**  
For the Period From 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
<b>A</b>	<b>INCOME</b>			
	Tax Revenue	IE-1	10,07,444.00	10,00,201.00
	Assigned Revenues & Compensation	IE-2	35,26,752.00	97,56,942.00
	Rental Income from Municipal Properties	IE-3	94,368.00	1,91,315.00
	Fees & User Charges	IE-4	8,50,440.00	1,20,700.00
	Sale & Hire Charges	IE-5	61,956.00	12,900.00
	Revenue Grants, Contributions & Subsidies	IE-6	2,08,90,878.00	90,90,751.00
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	2,18,290.00	9,29,503.00
	Other Income	IE-9	17,12,783.00	5,78,186.00
	<b>Total - INCOME</b>		<b>2,83,62,911.00</b>	<b>2,16,80,498.00</b>
<b>B</b>	<b>EXPENDITURE</b>			
	Establishment Expenses	IE-10	1,41,62,225.00	1,34,81,408.00
	Administrative Expenses	IE-11	1,20,71,227.00	38,85,160.00
	Operations & Maintenance	IE-12	82,72,692.00	36,24,556.00
	Interest & Finance Expenses	IE-13	84,469.00	99,379.00
	Programme Expenses	IE-14	11,41,797.00	1,82,710.00
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	4,63,168.74	4,06,687.00
	<b>Total - EXPENDITURE</b>		<b>3,61,95,578.74</b>	<b>2,16,79,900.00</b>
<b>C</b>	<b>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</b>		<b>(78,32,667.74)</b>	<b>598.00</b>
<b>D</b>	<b>Add/Less: Prior period Items (Net)</b>	<b>IE-19</b>	<b>-</b>	<b>-</b>
<b>E</b>	<b>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</b>		<b>(78,32,667.74)</b>	<b>598.00</b>
<b>F</b>	<b>Less: Transfer to Reserve Funds</b>		<b>-</b>	<b>-</b>
<b>G</b>	<b>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</b>		<b>(78,32,667.74)</b>	<b>598.00</b>

On Behalf of

Niwas Municipal Council

Authorised Signatory

Chief Municipal Officer

Accounts Officer

*Prerna*  
**लेखापाल**  
नगर परिषद निवास  
जिला मण्डला (म.प्र.)

*[Signature]*  
**UDIN-24436392BKBTXP8068**

*[Signature]*  
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जिला मण्डला (म.प्र.)

**Niwas Municipal Council**  
**Sub Schedule forming Part of Income & Expenditure Statement**  
**For the Period from 01/04/2022 to 31/03/2023**

**Schedule IE - 1 : Tax Revenue**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property tax	3,50,123.00	2,07,469.00
11002	Water tax	6,15,000.00	4,95,000.00
11003	Samekit Tax	-	2,19,600.00
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	10,107.00	19,718.00
11052	Cess	-	-
11003-04	Surcharge Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	32,214.00	58,414.00
	<b>Sub-total</b>	<b>10,07,444.00</b>	<b>10,00,201.00</b>
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>10,07,444.00</b>	<b>10,00,201.00</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	<b>Total refund and remission of tax revenues</b>	<b>-</b>	<b>-</b>

**Schedule IE-2: Assigned Revenues & Compensation**

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	-	-
12020	Compensation in lieu of Octroi	35,26,752.00	97,56,942.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	<b>Total assigned revenues &amp; compensation</b>	<b>35,26,752.00</b>	<b>97,56,942.00</b>

*Chandana*  
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**Schedule IE-3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	84,450.00	1,89,750.00
13020	Rent from Office Buildings	6,000.00	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	3,918.00	1,565.00
13080	Other rents	-	-
	<b>Sub-Total</b>	<b>94,368.00</b>	<b>1,91,315.00</b>
13090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Rental Income from Municipal Properties</b>	<b>94,368.00</b>	<b>1,91,315.00</b>

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	8,25,000.00	-
14012	Fees for Grant of Permit	-	1,500.00
14013	Fees for Certificate or Extract	50.00	210.00
14014	Development Charges	-	-
14015	Regularization Fees	500.00	-
14020	Penalties and Fines	-	18,760.00
14040	Other Fees	20,110.00	10,200.00
14050	User Charges	3,500.00	10,200.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	1,280.00	79,830.00
14080	Other Charges	-	-
14090	Fees Remission and refund	-	-
	<b>Sub-Total</b>	<b>8,50,440.00</b>	<b>1,20,700.00</b>
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total income from Fees &amp; User Charges</b>	<b>8,50,440.00</b>	<b>1,20,700.00</b>

**Schedule IE-5: Sale & Hire Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	18,400.00	12,900.00
15012	Sale of stores & scrap	43,000.00	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	556.00	-
15041	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges - Income head-wise</b>	<b>61,956.00</b>	<b>12,900.00</b>

*Signature*  
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**Schedule IE-6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.	2,06,76,249.00	67,20,565.00
1601011	Grant Revenue-Central Govt.	-	19,63,499.00
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	2,14,629.00	4,06,687.00
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>2,08,90,878.00</b>	<b>90,90,751.00</b>

**Schedule IE-7: Income from Investments - General Fund**


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	<b>Total Income from Investments</b>	<b>-</b>	<b>-</b>

**Schedule IE- 8: Interest Earned**

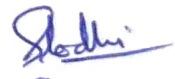
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	2,18,290.00	9,29,503.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	<b>Total - Interest Earned</b>	<b>2,18,290.00</b>	<b>9,29,503.00</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	1,55,000.00
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	17,12,783.00	4,23,186.00
	<b>Total Other Income</b>	<b>17,12,783.00</b>	<b>5,78,186.00</b>

  
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**Schedule IE-10: Establishment Expenses**


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	1,26,80,218.00	1,15,92,415.00
21020	Benefits and Allowances	13,78,859.00	7,40,152.00
21030	Pension	-	3,63,629.00
21040	Other Terminal & Retirement Benefits	1,03,148.00	7,85,212.00
	<b>Total establishment expenses</b>	<b>1,41,62,225.00</b>	<b>1,34,81,408.00</b>

**Schedule IE-11: Administrative Expenses**

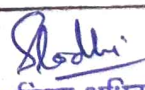
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	23,040.00	20,54,522.00
22012	Communication Expenses	-	9,382.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	3,18,642.00	1,53,722.00
22030	Traveling & Conveyance	9,15,214.00	5,64,858.00
22040	Insurance	50,837.00	59,350.00
22050	Audit Fees	81,774.00	3,00,000.00
22051	Legal Expenses	25,000.00	-
22052	Professional and other Fees	23,00,806.00	4,21,502.00
22060	Advertisement and Publicity	5,52,156.00	3,05,604.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	78,03,758.00	16,220.00
	<b>Total administrative expenses</b>	<b>1,20,71,227.00</b>	<b>38,85,160.00</b>

**Schedule IE-12: Operations & Maintenance**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	25,69,683.00	-
23020	Bulk Purchases	4,82,580.00	-
23030	Consumption of Stores	31,26,037.00	16,03,290.00
23040	Hire Charges	4,21,324.00	2,29,771.00
23050	Repairs & maintenance -Infrastructure Assets	10,70,651.00	14,98,682.00
23051	Repairs & maintenance - Civic Amenities	-	46,800.00
23052	Repairs & maintenance - Buildings	48,073.00	-
23053	Repairs & maintenance - Vehicles	76,385.00	64,900.00
23054	Repairs & maintenance - Furnitures	42,404.00	-
23055	Repairs & maintenance - Office Equipments	1,01,152.00	47,178.00
23056	Repairs & maintenance - Electrical Appliances	-	18,645.00
23057	Repairs & maintenance - Heritabe Building	1,84,964.00	-
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	1,49,439.00	1,15,290.00
	<b>Total operations &amp; maintenance</b>	<b>82,72,692.00</b>	<b>36,24,556.00</b>

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



**Schedule IE-13: Interest & Finance Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	84,274.00	99,379.00
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	195.00	-
24080	Other Finance Expenses	-	-
	<b>Total Interest &amp; Finance Charges</b>	<b>84,469.00</b>	<b>99,379.00</b>

**Schedule IE-14: Programme Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	1,35,345.00	-
25020	Own Programs	5,66,912.00	1,82,710.00
25040	Other's programme	42,540.00	-
25030	Share in Programs of others	3,97,000.00	-
	<b>Total Programme Expenses</b>	<b>11,41,797.00</b>	<b>1,82,710.00</b>

**Schedule IE-15: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>-</b>	<b>-</b>

**Schedule IE-16: Provisions & Write off**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	<b>Total Provisions &amp; Write off</b>	<b>-</b>	<b>-</b>

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**Schedule IE-17: Miscellaneous Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	<b>Total Miscellaneous expenses</b>	-	-

**Schedule IE-18 : Depreciation**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	4,63,169	4,06,687
	<b>Total Depreciation</b>	4,63,169	4,06,687

**Schedule IE-19: Prior Period Items (Net)**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
	<b>a. Income</b>		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	<b>Sub - Total Income (a)</b>	-	-
	<b>b. Expenses</b>		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	<b>Sub - Total expense (b)</b>	-	-
	<b>Total Prior Period (Net) (a-b)</b>	-	-



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**Niwas Municipal Council**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
For the Period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Corresponding Previous Period 2021-22 Amount (Rs.)	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Corresponding Previous Period 2021-22 Amount (Rs.)
	<b>Opening Balances</b>							
	Cash balances including Imprest Balance							
	Balances with Banks/Treasury (including in designated bank accounts)		5,06,84,375.50	4,81,59,478.50				
	<b>Operating Receipts</b>							
110	Tax Revenue	RP - 1			<b>Operating Payments</b>			
120	Assigned Revenues & Compensations	RP - 2	35,26,752.00	97,56,942.00	Establishment Expenses	RP - 10	82,393.00	67,73,830.00
130	Rental income from Municipal Properties	RP - 3	94,368.00	1,91,315.00	Administrative Expenses	RP - 11	85,77,111.00	15,06,666.00
140	Fees & User Charges	RP - 4	8,50,440.00	1,20,700.00	Operations and Maintenance	RP - 12	14,35,579.00	7,74,539.00
150	Sale & Hire Charges	RP - 5	61,956.00	12,900.00	Interest & Finance Charges	RP - 13	195.00	-
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Programme Expenses	RP - 14	3,91,538.00	98,710.00
170	Income from Investments	RP - 7	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	-	-
171	Interest Earned	RP - 8	2,18,290.00	9,29,503.00	Purchase of Stores	RP - 16	4,26,226.00	7,69,677.00
180	Other Income	RP - 9	17,12,783.00	5,78,186.00	Miscellaneous expenses	RP - 17	-	-
	<b>Non-Operating Receipts</b>				Prior Period		-	-
					<b>Non-Operating Payments</b>			
340	Deposits Received	RP - 19	-	(65,050.00)	Refund of Deposits		2,70,484.00	-
320	Grants and contribution for specific purposes	RP - 20	2,19,24,081.00	1,32,01,583.00	Payment to Sundry Creditors	RP - 24	7,12,02,725.00	99,15,280.00
350	Other Liabilities		3,80,00,000.00	-	Reserve Fund Paid	RP - 25	-	-
35090-01	Sale proceeds from Assets				Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-02	Realisation of Investment - General Fund		-	-	Provision for expenses		-	-
35090-02	Realisation of Investment - Other Funds		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	-	27,96,780.00
341	Deposit works				Deposit works	RP - 22	-	-
35041	Revenue Collected in Advance				Investments - General Fund		-	-
	Loans & Advances to Employees (recovery)				Investments - Special Fund		-	-
	Other Loans & Advances (recovery)	RP - 29	-	-	Stock in hand		-	-
431	Debtors (receivable)	RP - 23	4,54,237.00	7,06,584.00	Repayment of Loans, Advances	RP - 18	2,63,760.00	2,43,200.00
330	Loans Received	RP - 30	-	-	Prepaid Expenses		65,268.00	29,084.00
311	Earmarked Funds		-	-	Earmarked Fund Paid	RP - 21	-	-
310	Municipal Fund		-	-	Other Loans & Advances	RP - 29	-	-
					Municipal Fund		-	-
					Closing Balances		-	-
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		3,48,12,003.50	5,06,84,375.50
	<b>TOTAL</b>		<b>11,75,27,282.50</b>	<b>7,35,92,141.50</b>	<b>TOTAL</b>		<b>11,75,27,282.50</b>	<b>7,35,92,141.50</b>

On Behalf of

Niwas Municipal Council

Authorised Signatory

Chief Municipal Officer

Accounts Officer

*Shivam*  
**लेखापाल**  
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*Shedhi*  
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VDIN → 24436392BKBTX P8068



**Niwas Municipal Council**  
Sub Schedule forming Part of Receipt & Payment Account  
For the Period from 01/04/2022 to 31/03/2023

**Schedule RP - 1: Tax Revenue**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property Tax	-	-
11002	Water Tax	-	-
11003	surcharge tax	-	-
11004	Conservancy Charge	-	-
11008	Tax on Animal	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	-	-
	<b>Total Tax Revenue</b>	-	-

**Schedule RP - 2: Assigned Revenues & Compensation**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	-	-
12020	Compensation in lieu of Taxes / duties	35,26,752.00	97,56,942.00
12030	Compensations in lieu of Concessions	-	-
	<b>Total Assigned Revenues &amp; Compensation</b>	35,26,752.00	97,56,942.00

**Schedule RP - 3: Rental income from Municipal Properties**

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	84,450.00	1,89,750.00
13020	Rent from Office Buildings	6,000.00	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	3,918.00	1,565.00
13080	Other rents	-	-
	<b>Sub-Total</b>	94,368.00	1,91,315.00
13090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	-	-
	<b>Total Rental Income from Municipal Properties</b>	94,368.00	1,91,315.00

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जिला मण्डला (म.प्र.)

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	8,25,000.00	-
14012	Fees for Grant of Permit	-	1,500.00
14013	Fees for Certificate or Extract	50.00	210.00
14014	Development Charges	-	-
14015	Regularization Fees	500.00	-
14020	Penalties and Fines	-	18,760.00
14040	Other Fees	21,390.00	10,200.00
14050	User Charges	3,500.00	10,200.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	79,830.00
14090	Fees Remission and Refund	-	-
	<b>Sub-Total</b>	<b>8,50,440.00</b>	<b>1,20,700.00</b>
14090	Less: Rent Remission and Refunds	-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
	<b>Total Income from Fees &amp; User Charges</b>	<b>8,50,440.00</b>	<b>1,20,700.00</b>

**Schedule RP - 5: Sale & Hire Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	18,400.00	12,900.00
15012	Sale of stores & scrap	43,000.00	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	556.00	-
15041	Hire Charges for Equipment	-	-
	<b>Total Income from Sale &amp; Hire charges - Income head-wise</b>	<b>61,956.00</b>	<b>12,900.00</b>

**Schedule RP - 6: Revenue Grants, Contributions & Subsidies**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursment of expenses	-	-
16030	Contribution towards schemes	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>-</b>	<b>-</b>



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नगर परिषद निवास  
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**Schedule RP - 7: Income from Investments - General Fund**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	<b>Total Income from Investments</b>	-	-

**Schedule RP - 8: Interest Earned**


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	2,18,290.00	9,29,503.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	<b>Total - Interest Earned</b>	2,18,290.00	9,29,503.00

**Schedule RP - 9: Other Income**

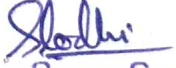
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assets	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	1,55,000.00
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	17,12,783.00	4,23,186.00
	<b>Total Other Income</b>	17,12,783.00	5,78,186.00

**Schedule RP -10: Establishment Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	11,777.00	52,09,637.00
21020	Benefits and Allowances	-	4,15,352.00
21030	Pension	-	3,63,629.00
21040	Other Terminal & Retirement Benefits	70,616.00	7,85,212.00
	<b>Total Establishment Expenses</b>	82,393.00	67,73,830.00

  
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**Schedule RP -11: Administrative Expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	23,040.00	17,400.00
22012	Communication Expenses	-	9,382.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	68,240.00	1,53,722.00
22030	Traveling & Conveyance	26,980.00	5,64,858.00
22040	Insurance	21,753.00	58,178.00
22050	Audit Fees	40,474.00	3,00,000.00
22051	Legal Expenses	25,000.00	-
22052	Professional and other Fees	43,160.00	81,302.00
22060	Advertisement and Publicity	5,52,156.00	3,05,604.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	77,76,308.00	16,220.00
	<b>Total Administrative Expenses</b>	<b>85,77,111.00</b>	<b>15,06,666.00</b>
	Less:- Administrative Income	-	-
	<b>Net Administrative Expenses</b>	<b>85,77,111.00</b>	<b>15,06,666.00</b>

**Schedule RP - 12: Operations & Maintenance**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	2,62,515.00	-
23020	Bulk Purchases	4,82,580.00	-
23030	Consumption of Stores	16,690.00	2,89,379.00
23040	Hire Charges	3,47,494.00	2,29,771.00
23050	Repairs & maintenance -Infrastructure Assets	2,39,310.00	74,806.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	61,510.00	64,900.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	12,980.00	47,178.00
23056	Repairs & maintenance - Electrical Appliances	-	18,645.00
23057	Repairs & maintenance - plant & Machinery	-	-
23059	Repairs & maintenance - Other	-	-
23080	Other operating & maintenance expenses	12,500.00	49,860.00
	<b>Total Operations &amp; Maintenance Expenses</b>	<b>14,35,579.00</b>	<b>7,74,539.00</b>



**प्रमोद**  
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**Schedule RP - 13: Interest & Finance Charges**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	195.00	-
24080	Other Finance Expenses	-	-
	<b>Sub-Total</b>	<b>195.00</b>	<b>-</b>
	Less: - Bank Charges	-	-
	<b>Total Interest &amp; Finance Charges</b>	<b>195.00</b>	<b>-</b>

**Schedule RP - 14: Programme Expenses**


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	1,28,695.00	-
25020	Own Programs	1,25,303.00	98,710.00
25040	Other programme	42,540.00	-
25030	Share in Programs of others	95,000.00	-
	<b>Total Programme Expenses</b>	<b>3,91,538.00</b>	<b>98,710.00</b>

**Schedule Rp - 15: Revenue Grants, Contributions & Subsidies**


Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>-</b>	<b>-</b>

**Schedule RP - 16: Store Purchased**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	4,26,226.00	7,69,677.00
	<b>Total Stores Purchased</b>	<b>4,26,226.00</b>	<b>7,69,677.00</b>

  
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**Schedule RP - 17: Miscellaneous expenses**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
2716001	Penalty And Fine	-	-
	<b>Total Miscellaneous Expenses</b>	-	-

**Schedule RP - 18: Loan Repaid**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	2,63,760.00	2,43,200.00
	<b>Total Loan Repaid</b>	2,63,760.00	2,43,200.00

**Schedule RP - 19: Deposits Received**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	-	1,43,300.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	<b>Total</b>	-	1,43,300.00
	Less - Deposit Rec. EMD & SD	-	2,08,350.00
	<b>Net Deposits Received</b>	-	(65,050.00)

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
320100	Grant from Central Government	-	65,13,000.00
320200	Grant from State Government	2,19,24,081.00	66,88,583.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	<b>Total</b>	2,19,24,081.00	1,32,01,583.00
	Less - Grants	-	-
	<b>Net Grant &amp; Contribution for Specific Purpose Received</b>	2,19,24,081.00	1,32,01,583.00



*Signature*  
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*Signature*  
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**Schedule RP - 21: Earmarked Funds Paid**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Pariwar Sahayata	-	-
3115000	Samajik Suraksha Pension	-	-
3117000	Trust or Agency Fund	-	-
	<b>Total Earmarked Fund Paid</b>	-	-
	Less: Samajik Suraksha Pension	-	-
	<b>Net Earmarked Fund Paid</b>	-	-

**Schedule RP - 22: Deposit Works (Net)**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	<b>Total Deposit Work</b>	-	-
	Less: Payment	-	-
	<b>Net Deposit Work</b>	-	-

**Schedule RP - 23: Realisation from Sundry Debtors**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes	1,81,214.00	4,30,815.00
4313000	Fees & User Charges	1,45,150.00	2,75,769.00
4314000	Other Sources	-	-
4312005	Other Taxes	1,27,873.00	-
4315000	Receivable from Govt.	-	-
	<b>Total Realisation from Debtors</b>	<b>4,54,237.00</b>	<b>7,06,584.00</b>

**Schedule RP - 24: Payment to Sundry Creditors**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors	5,67,62,220.00	32,71,148.00
3501100	Employee Liabilities	1,39,58,200.00	63,04,862.00
3501200	Interest Accrued and Due	1,01,773.00	1,26,590.00
3502000	Recoveries Payable	3,80,532.00	2,12,680.00
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	<b>Total Payment to Creditors</b>	<b>7,12,02,725.00</b>	<b>99,15,280.00</b>

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**Schedule RP - 25: Reserve Funds Paid**

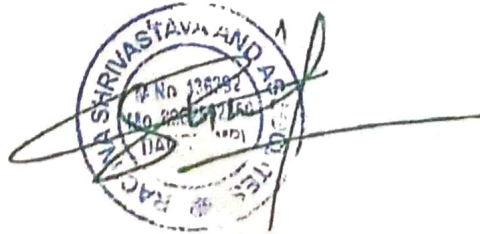
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	General Fund	-	-
	<b>Total Reserve Funds Paid</b>	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	19,700.00
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	-
4103300	Public Lighting	-	-
4104000	Plant & Machinery	-	-
4105000	Vehicle	-	25,42,080.00
4106000	Office & Other Equipments	-	7,315.00
4107000	Furniture & Fixtures	-	90,950.00
4120000	Work in Progress	-	1,36,735.00
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	<b>Total Acquisition/Purchase of Fixed Assets</b>	-	<b>27,96,780.00</b>

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	<b>Total Grant &amp; Contribution for Specific Purpose (Payments)</b>	-	-



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**Schedule RP - 29: Loans & Advances**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Contractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Receivable	-	-
	<b>Sub-Total</b>	-	-
	Less:- Advances to Employee	-	-
	<b>Net Loans &amp; Advances</b>	-	-

**Schedule RP - 30 Loan Received**

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	<b>Total Loan Repaid</b>	-	-



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# Cash Reconciliation statement

As on: 31st March 2023, Niwas

Particulars						
A.	Closing balance as per Tally on 31.03.2023	Cheque No.	Tally Date	Cash book date	Detail (Rs.)	Amount (Rs.)
B.	Add:-					34,812,003.50
	Totling Mistack					
				5/1/2022	200,000.00	
				6/28/2022	990.00	200,990.00
	Less:-					
C.	Opening Balance Diffrence					
	Totling Mistack			6/13/2022	5,490,753.50	
	Totling Mistack			7/5/2022	150,530.00	
	Totling Mistack			7/12/2022	401,180.00	
	Totling Mistack			10/5/2022	5.00	
					7,277,970.00	13,320,438.50
D.	Adjusted balance as per Tally				[A + B - C]	21,692,555.00
E.	Closing balance as per Bank statement as on 31.03.2022					21,692,555.00
F.	Difference found				[D - E]	-



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