

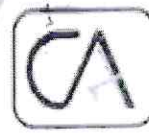
# MUNICIPAL COUNCIL PASAN

***DISTRICT-ANUPPUR***

**AUDIT REPORT- 2022-23**



***SBA & COMPANY***  
***Chartered Accountants***



## **AUDIT REPORT**

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL PASAN, DISTRICT ANUPPUR (M.P)** for the year ended 31<sup>st</sup> March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2023.

Date:- 04.03.2024

Place:-Bhopal

UDIN: -24078245BKCARM1884

For SBA & COMPANY

CHARTERED ACCOUNTANTS



*Vikas*  
CA Vikas Jain

(Partner)

Mem. No. :076245

# **MUNICIPAL COUNCIL PASAN**

## **AUDIT OBSERVATIONS**

### **Audit of Revenue**

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

### **Audit of Expenditures**

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines,





directives, acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

### **Audit of Book Keeping**

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Grant register is not complete
- TDS & GST is not being filed on time
- FDR Register is not being maintained properly
- TDS register is not maintained
- Register for Security Deposit and earnest Money Deposit is not complete
- Cash book, and other registers/records have been maintained properly. Some observations in respect of records of ULB are as follows -

### **Accounts Department**

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.



- Grant Register and other necessary records were maintained properly and found satisfactory.

#### Revenue Department

- The collection books (VasooliKatte) were found submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

#### Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

#### Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

#### PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.



### Audit of FDRs

- While Auditing, we found that there is one FDRs made by the ULB.

<u>Bank Name</u>	<u>AC NO</u>	<u>AMOUNT</u>
State Bank of India	31112398403	986092
State Bank of India	31683251956	962617
State Bank of India	40098513920	1391135
State Bank of India	30727009834	1089500
State Bank of India	30423237969	1162521
State Bank of India	31043688983	1075241
State Bank of India	33760892002	1095839
State Bank of India	33760895536	386477
State Bank of India	33760898275	2450954

NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.





## Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For SBA & COMPANY  
Chartered Accountant



*Vikas*

CA Vikas Jain  
(Partner)

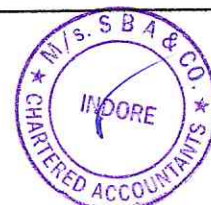
Mem. No. :076245

# Municipal Council Pasan

## BALANCE SHEET

As on 31 March 2023

S.No.	Particulars	Schedule No.	Current Year Rs)	Previous Year (Rs)
<b>M</b>	<b>SOURCES OF FUNDS</b>			
<b>A1</b>	<b>Reserves and Surplus</b>			
	Municipal (General) Fund	B-1	7,20,13,944.13	7,23,81,720.00
	Earmarked Funds	B-2	-	-
	Reserves	B-3	12,93,37,449.74	11,89,49,159.21
	<b>Total Reserves and Surplus</b>		<b>20,13,51,393.87</b>	<b>19,13,30,879.21</b>
<b>A2</b>	<b>Grants, Contributions for</b>	B-4	6,22,07,887.52	4,80,86,893.52
	<b>Loans</b>			
	Secured loans	B-5	2,49,379.00	4,58,380.00
	Unsecured loans	B-6	-	-
<b>A3</b>	<b>Total Loans</b>		<b>6,24,57,266.52</b>	<b>4,85,45,273.52</b>
	<b>TOTAL SOURCES OF FUNDS [A1-A3]</b>		<b>26,38,08,660.39</b>	<b>23,98,76,152.73</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
<b>B1</b>	<b>Fixed Assets</b>	B-11		
	Gross Block		29,79,92,759.07	26,85,10,827.07
	Less: Accumulated Depreciation		16,86,55,309.33	14,95,61,667.86
	Net Block		<b>12,93,37,449.74</b>	<b>11,89,49,159.21</b>
	Capital work-in-progress		6,15,15,447.63	6,39,50,098.63
	<b>Total Fixed Assets</b>		<b>19,08,52,897.37</b>	<b>18,28,99,257.84</b>
<b>B2</b>	<b>Investments</b>			
	Investment - General Fund	B-12	76,12,845.00	76,12,845.00
	Investment - Other Funds	B-13	-	-
	<b>Total Investment</b>		<b>76,12,845.00</b>	<b>76,12,845.00</b>
<b>B3</b>	<b>Current assets, loans &amp;</b>			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,77,70,912.00	1,74,63,869.97
	Gross amount outstanding			
	Less: Accumulated provision			
	Prepaid expenses	B-16	-	53,363.67
	Cash and Bank Balances	B-17	5,14,42,704.02	3,48,74,549.25
	Loans, advances and deposits	B-18	-	-
	<b>Total Current Assets</b>		<b>6,92,13,616.02</b>	<b>5,23,91,782.89</b>
<b>B4</b>	<b>Current Liabilities and</b>			
	Deposits received	B-7	1,19,256.00	1,41,350.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry	B-9	30,42,882.00	24,20,223.00
	Provisions	B-10	7,08,560.00	4,66,160.00
	<b>Total Current Liabilities</b>		<b>38,70,698.00</b>	<b>30,27,733.00</b>
<b>B5</b>	<b>Net Current Assets (B3-B4)</b>		<b>6,53,42,918.02</b>	<b>4,93,64,049.89</b>
<b>C</b>	<b>Other Assets</b>	B-19	-	-
<b>D</b>	<b>Miscellaneous Expenditure (to</b>	B-20	-	-
	<b>TOTAL APPLICATION OF</b>		<b>26,38,08,660.39</b>	<b>23,98,76,152.73</b>
	<i>Notes to the Balance Sheet - Attached</i>			





## Municipal Council Pasan

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	Balance as per last account					7,23,81,720.00
	Additions during the year					
	Surplus for the year					-
	Addition					-
	Total (Rs.)					7,23,81,720.00
	Deductions during the year					
3101000	Deficit for the year					3,67,775.87
	Transfers					-
	Balance at the end of the current year					7,20,13,944.13



## Municipal Council Pasan

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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	0.00	0.00	
(b) Additions to the Special Fund		0.00	
Transfer from Municipal Fund	0.00	0.00	
Interest/Dividend earned on Special Fund Investments	0.00	0.00	
Profit on disposal of Special Fund Investments	0.00	0.00	
Appreciation in Value of Special Fund Investments	0.00	0.00	
Other addition (Specify nature)	0.00	0.00	
<b>Total (b)</b>	<b>0.00</b>	<b>0.00</b>	
(c) Payments out of funds			
[I] Capital expenditure on Fixed Asset	0.00	0.00	
Others			
[II] Revenue Expenditure on Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund			
<b>Total (c)</b>	<b>0.00</b>	<b>0.00</b>	
<b>Net Balance of Special Funds (a + b) - (c)</b>	<b>0.00</b>	<b>0.00</b>	



## Municipal Council Pasan

### Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution	11,89,49,159.21	2,94,81,932.00	14,84,31,091.21	1,90,93,641.47	12,93,37,449.74
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	Addition	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	11,89,49,159.21	2,94,81,932.00	14,84,31,091.21	1,90,93,641.47	12,93,37,449.74





## Municipal Council Pasan

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

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	1,77,25,038.52	3,03,61,855.00	-		
(b) Additions to the Grants *					
Grant received during the year	61,50,000.00	6,58,50,879.00			
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments					
Appreciation in Value of Grant Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	61,50,000.00	6,58,50,879.00	-	-	-
Total (a + b)	2,38,75,038.52	9,62,12,734.00	-	-	-
(c) Payments out of funds					
Capital expenditure on Fixed Assets	51,13,631.00	2,43,68,301.00			
Capital Expenditure on Other Revenue Expenditure on Salary, Wages, allowances etc.	1,53,98,384.00	1,29,99,569.00			
Rent					
Other:					
Loss on disposal of Grant Investments					
Capital Reserve Investments					
Grants Refunded					
Other administrative charges					
Total (c)	2,05,12,015.00	3,73,67,870.00	-	-	-
Net balance at the year end(a+b)- (c)	33,63,023.52	5,88,44,864.00	-	-	-
Total		6,22,07,887.52			



## Municipal Council Pasan

### Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government		
	Loans from State government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions	2,49,379.00	4,58,380.00
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	<b>Total Secured Loans</b>	<b>2,49,379.00</b>	<b>4,58,380.00</b>

**Notes:**

- ☐ The nature of the Security shall be specified in each of these categories;
- ☐ Particulars of any guarantees given shall be disclosed;
- ☐ Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- ☐ Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- ☐ For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.



**Municipal Council Pasan**  
Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government		
	Loans from State government		
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	<b>Total Un-Secured Loans</b>	-	-

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





## Municipal Council Pasan

### Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
340100	From Contractors	62,256.00	84,350.00
34020	From Revenues	57,000.00	57,000.00
	From staff		
	From Others		
	<b>Total deposits received</b>	<b>1,19,256.00</b>	<b>1,41,350.00</b>



## Municipal Council Pasan

### Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works				
	Electrical works				
	Others				
	Total of deposit works				



## Municipal Council Pasan

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

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	-
	Employee Liabilities	27,97,502.00	14,17,875.00
	Interest Accrued and Due	-	-
	Recoveries Payable	2,34,271.00	9,89,739.00
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues		
	Others	11,109.00	12,609.00
		30,42,882.00	24,20,223.00





## Municipal Council Pasan

### Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provision for Expenses	7,08,560.00	4,66,160.00
	Provision for Interest		
	Provision for Other Assets		
	<b>Total Provisions</b>	<b>7,08,560.00</b>	<b>4,66,160.00</b>



**Municipal Council Pasan**  
Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41000	Land	4,07,661	-	-	4,07,661.00	-	-	-	-	4,07,661	-
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	3,68,92,322.05	78,26,847	-	4,47,19,169.05	1,04,46,779	13,88,492	-	1,18,00,370.05	3,27,16,906	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41040	• Roads and Bridges	10,08,85,969	1,72,74,347	-	11,81,60,316.12	7,37,33,349	81,56,287	-	8,19,20,635.98	3,56,41,680	-
41050	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41051	• Sewerage and drainage	4,41,68,961	16,70,893	-	4,58,39,854.00	2,34,08,266	26,17,787	-	2,61,16,053.43	1,37,23,791	-
41052	• Water ways	2,91,52,942	1,79,858	-	2,93,32,800.00	1,47,24,186	11,10,861	-	1,58,34,787.54	1,34,97,842	-
41053	• Public Lighting	2,01,31,971	6,63,346	-	2,07,95,317.00	69,16,169.00	29,49,501.40	-	80,65,539.40	1,19,32,754	-
	Trees and Plants	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41064	• Sanitation & Sewage	-	-	-	-	-	-	-	-	-	-
41065	• Plants & Machinery	90,47,099	9,83,350	-	1,00,30,449.00	39,87,033	9,41,712	-	49,28,454.95	30,72,494	-
41066	• Vehicles	2,22,04,347	8,21,663	-	2,30,26,010.00	1,32,66,276	18,96,187	-	1,51,62,463.06	28,63,547	-
41067	• Office & other equipment	22,16,001	5,17,486	-	27,33,486.90	11,05,618	4,27,681	-	16,23,199.35	11,08,288	-
41070	• Furniture, fixtures, fittings and electrical appliances	7,73,299	1,76,052	-	9,49,351.00	2,38,482	85,366	-	3,23,847.90	6,25,503	-
41080	• Other fixed assets	22,55,438	-	-	22,55,438.00	15,88,078	4,89,434	-	20,77,512.00	2,68,582	-
	Total	26,85,10,827.07	2,96,81,993.00	-	29,73,92,759.07	14,88,61,668	1,90,83,641.47	-	16,86,58,309.33	12,83,37,450	-
41210	Work-in-progress	6,39,50,088	2,44,56,971	2,68,71,622	6,15,15,448	-	-	-	-	6,15,15,448	-
	Total	33,24,60,916	5,39,18,903.00	2,68,71,622	35,85,08,306.70	14,88,61,668	1,90,83,641	-	16,86,58,309.33	19,08,52,897	-



**Municipal Council Pasan**  
Schedule B-12: Investments - General Funds

Account	Particulars	With whom	Face value	Current year Carrying Cost	Previous year Carrying Cost
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds			76,12,845.00	76,12,845.00
	Other Investments			76,12,845.00	76,12,845.00
	Total of Investments				
	General Fund				





## Municipal Council Pasan

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

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
4208000	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments				
	<b>Total of Investments General Fund</b>				



## Municipal Council Pasan

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

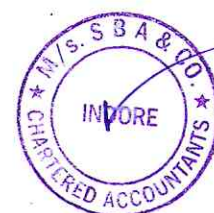
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose		-
	Tools Others		-
	<b>Total Stock in hand</b>		-



## Municipal Council Pasan

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

Account	Particulars	Gross	Provision	Net	Previous year
43110	<b>Receivables for Property Taxes</b>				
	Less than 5 years	38,34,372	-	38,34,372	36,17,670
	More than 5 years*			-	
	Sub - total	38,34,372	-	38,34,372	36,17,670
	Less: State Government Cesses/Levies				
	<b>Net Receivables of Property Taxes</b>	<b>38,34,372</b>	<b>-</b>	<b>38,34,372</b>	<b>36,17,670</b>
43120	<b>Receivable of Other Taxes</b>				
	Less than 3 years	1,03,17,643	-	1,03,17,643	1,04,74,055
	More than 3 years*	-			
	Sub - total	1,03,17,643	-	1,03,17,643	1,04,74,055
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	<b>Net Receivables of Fee &amp; User charges Taxes</b>	<b>1,03,17,643</b>	<b>-</b>	<b>1,03,17,643</b>	<b>1,04,74,055</b>
43130	<b>Receivable for Water Taxes</b>				
	Less than 3 years	2,56,620		2,56,620	2,56,620
	More than 3 years*				
	Sub - total	2,56,620	-	2,56,620	2,56,620
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	<b>Net Receivables of Other Taxes</b>	<b>2,56,620</b>	<b>-</b>	<b>2,56,620</b>	<b>2,56,620</b>
43140	<b>Receivables for Other Source</b>				
	Less than 3 years	33,62,277.00		33,62,277	31,15,524.97
	More than 3 years*				
	Sub - total	33,62,277	-	33,62,277	31,15,525
43150	<b>Receivables from Control Account</b>				
		-		-	-
	Sub - total	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>1,77,70,912.00</b>	<b>-</b>	<b>1,77,70,912.00</b>	<b>1,74,63,869.97</b>



**Municipal Council Pasan**  
**Schedule B-16: Prepaid Expenses**

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment	-	-
	Administrative		
	Operations & Maintenance	-	53,363.67
	<b>Total Prepaid expenses</b>	-	<b>53,363.67</b>



**Municipal Council Pasan**  
Schedule B-17: Cash and Bank Balances

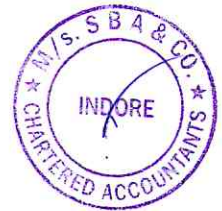
Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds	-	-
	Cash In Hand	-	-
45020	Nationalised Banks	5,14,42,704.02	3,48,74,549.25
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
4506000	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	5,14,42,704.02	3,48,74,549.25





**Municipal Council Pasan**  
Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of	Paid during the current year	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	-	-	-	-
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	[Schedule B-18 (a)]				
	Total Loans, advances, and	-	-	-	-



**Municipal Council Pasan**  
Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works		
	Other asset control accounts		
<b>Total Other Assets</b>			



## Municipal Council Pasan

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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	<b>Total Miscellaneous expenditure</b>		



**Municipal Council Pasan**  
**Income & Expenditure Account**  
For the period from 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year (Rs)
<b>A</b>	<b>INCOME</b>		
	Tax Revenue	IE-1	51,66,721
	Assigned Revenues & Compensation	IE-2	3,38,34,309
	Rental Income from Municipal Properties	IE-3	2,08,394
	Fees & User Charges	IE-4	6,46,820
	Sale & Hire Charges	IE-5	4,53,680
	Revenue Grants, Contributions & Subsidies	IE-6	4,74,91,594
	Income from Investments	IE-7	3,14,286
	Interest Earned	IE-8	8,28,230
	Other Income	IE-9	4,16,360
	<b>Total - INCOME</b>		<b>8,93,60,394</b>
<b>B</b>	<b>EXPENDITURE</b>		
	Establishment Expenses	IE-10	3,95,78,633
	Administrative Expenses	IE-11	66,76,283
	Operations & Maintenance	IE-12	2,15,04,061
	Interest & Finance Expenses	IE-13	5,235
	Programme Expenses	IE-14	28,70,317
	Revenue Grants, Contributions & subsidies	IE-15	-
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		1,90,93,641
	<b>Total - EXPENDITURE</b>		<b>8,97,28,170</b>
<b>C</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(3,67,776)
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	-
<b>E</b>	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(3,67,776)
<b>F</b>	Less: Transfer to Reserve Funds		-
<b>G</b>	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(3,67,776)



**Schedule IE - 1 : Tax Revenue**

Account Code	Particulars	Current year (Rs.)
11001	Property tax	35,43,388
11002	Water tax	-
11003	Sewerage Tax	-
11004	Conservancy Tax	
11005	Lighting Tax	
11006	Education 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	16,23,333
	<b>Sub-total</b>	<b>51,66,721</b>
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	<b>Sub-total</b>	<b>-</b>
	<b>Total tax revenue</b>	<b>51,66,721</b>

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

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

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

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	-
12020	Compensation in lieu of Taxes / duties	3,38,34,309
12030	Compensations in lieu of Concessions	-
	<b>Total assigned revenues &amp; compensation</b>	<b>3,38,34,309</b>





Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	2,08,394
13020	Rent from Office Buildings	
13030	Rent from Guest Houses	
13040	Rent from lease of lands	-
13080	Other rents	
	Sub-Total	
13090	Less: Rent Remission and Refunds	
	Sub-total	
	Total Rental Income from Municipal Properties	2,08,394

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	330
14011	Licensing Fees	1,520
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	11,350
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	760
14040	Other Fees	6,06,410
14050	User Charges	26,450
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub-Total	6,46,820
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	6,46,820

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	4,53,680



15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	<b>Total Income from Sale &amp; Hire charges - income head-wise</b>	<b>4,53,680</b>

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

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	4,74,91,594
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	<b>Total Revenue Grants, Contributions &amp; Subsidies</b>	<b>4,74,91,594</b>

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

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	3,14,286
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>3,14,286</b>

**Schedule IE- 8: Interest Earned**

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	8,28,230
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	<b>Total - Interest Earned</b>	<b>8,28,230</b>

**Schedule IE- 9: Other Income**

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-



18040	Recovery from Employees	
18050	Unclaimed Refund/ Liabilities	
18060	Excess Provisions written back	
18080	Miscellaneous Income	4,16,360
	<b>Total Other Income</b>	<b>4,16,360</b>

Schedule IE-10: Establishment Expenses

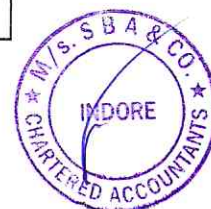
Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	3,83,65,935
21020	Benefits and Allowances	12,12,698
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	<b>Total establishment expenses</b>	<b>3,95,78,633</b>

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	42,775
22012	Communication Expenses	62,642
22020	Books & Periodicals	59,930
22021	Printing and Stationery	6,37,003
22030	Traveling & Conveyance	46,89,204
22040	Insurance	53,364
22050	Audit Fees	70,200
22051	Legal Expenses	18,000
22052	Professional and other Fees	50,000
22060	Advertisement and Publicity	4,02,608
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	5,90,557
	<b>Total administrative expenses</b>	<b>66,76,283</b>

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	10,85,326
23020	Bulk Purchases	-
23030	Consumption of Stores	-
23040	Hire Charges	3,34,838
23050	Repairs & maintenance - Infrastructure Assets	98,76,044





23051	Repairs & maintenance - Civic	39,33,033
23052	Repairs & maintenance - Buildings	34,44,348
23053	Repairs & maintenance - Vehicles	10,83,141
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	1,29,763
23056	Repairs & maintenance - Electrical Appliances	-
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance	16,17,568
	<b>Total operations &amp; maintenance</b>	<b>2,15,04,061.00</b>

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

Account Code	Particulars	Current Year (Rs.)
24010	Interest on Loans from Central	
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	5,235
24080	Other Finance Expenses	-
	<b>Total Interest &amp; Finance Charges</b>	<b>5,235</b>

**Schedule IE-14: Programme Expenses**

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	1,25,676
25020	Own Programs	14,77,641
25030	Share in Programs of others	12,67,000
	<b>Total Programme Expenses</b>	<b>28,70,317</b>

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

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	
26020	Contributions [specify details]	-



26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-

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

Account Code	Particulars	Current Year (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>	-

**Schedule IE-17: Miscellaneous Expenses**

Account Code	Particulars	Current Year (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: Prior Period Items (Net)**

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





**Municipal Council Pasan**  
**Receipts and Payments Account**  
For the period from 1 April 2022 to 31 March 2023

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances*	3,48,74,549			
	<i>Operating Receipts</i>			<i>Operating Payments</i>	
110	Tax Revenue	-	210	Establishment Expenses	1,52,29,628
120	Assigned Revenues & Compensations	3,38,34,309	220	Administrative Expenses	60,65,521
130	Rental income from Municipal Properties	2,08,394	230	Operations and Maintenance	2,13,52,899
140	Fees & User Charges	6,46,820	240	Interest & Finance Charges	5,235
150	Sale & Hire Charges	4,53,680	250	Programme Expenses	28,70,317
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	-	270	Purchase of Stores	-
171	Interest Earned	8,28,230	271	Miscellaneous expenses	-
180	Other Income	4,16,360	285	Prior period	-
	<i>Non-Operating Receipts-</i>			<i>Non-Operating Payments</i>	
310	Mucpal Fund	-	310	Mucpal Fund	-
331	Loans Received	-	330	Loan Repayment	2,09,001
340	Deposits Received	1,93,500	340	Refund of Deposits	2,15,594
341	Deposits work	-	341	Deposit Work	-
320	Grants and contribution for specific purposes	7,20,00,879	35020	Recoveries Payable	50,59,137
350	Other Liabilities	1,57,070	35011	Employee Liabilities	1,97,96,127
35090	Sale proceeds from Assets	-	35010	Creditors	2,60,73,933
35090	Realisation of Investment - General Fund	-	310	Municipal fund	-
35090	Realisation of Investment - Other Funds	-	35080	Miscellaneous	1,500
420	Investment	-	36010	Provisions for Expense	4,66,160
35041	Revenue Collected in Advance	-	410	Acquisition / Purchase of Fixed Assets	-
	Loans & Advances to Employees (recovery)	-	412	Capital WIP	-
	Other Loans & Advances (recovery)	-	420	Investments - General Fund	-
431	Sundry deplotores	51,73,965	421	Investments - Other Funds	-
			430	Stock- in- hand	-
			460	Loan & Advance	-
				Closing Balances #	5,14,42,704
	<b>TOTAL</b>	<b>14,87,87,756</b>		<b>TOTAL</b>	<b>14,87,87,756</b>



**Nagar Palika Pasan**  
**STATEMENT OF CASHFLOW**

(As On 31 March 2023)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2022-23	
<b>[A] Cash Flows from Operating Activities</b>		
Gross Surplus Over Expenditure	(3,67,775.87)	(3,67,775.87)
<b>Add: Adjustments For</b>		
Depreciation	1,90,93,641.47	
Interest And Finance Expenses	5,234.82	1,90,98,876.29
<b>Less: Adjustments For</b>		
Profit On Disposal Of Assets	-	
Net Of Adjustments Made To Municipal Funds	-	
Investment Income	3,14,286.03	
Transfer To Reserves	2,94,81,932.00	
Interest Income Received	8,28,230.00	(3,06,24,448.03)
<b>Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items</b>		<b>4,93,55,548.45</b>
<b>Changes In Current Assets And Current Liabilities</b>		
(Increase)/Decrease In Sundry Debtors	(3,07,042.03)	
(Increase)/Decrease In Stock In Hand	-	
(Increase)/Decrease In Prepaid Expenses	53,363.67	
(Increase)/Decrease In Other Current Assets	-	
(Decrease)/Increase In Deposits Received	(22,094.00)	
(Decrease)/Increase In Deposits Work		
(Decrease)/Increase In Other Current Liabilities	6,22,659.00	
(Decrease)/Increase In Provisions	2,42,400.00	
Extra ordinary items (please specify)		5,89,286.64
Capital contribution		
<b>Net Cash Generated from / (Used in) Operating Activities [A]</b>		<b>4,99,44,835.09</b>
<b>[B] Cash Flows from Investing Activities</b>		
Purchase Of Fixed Assets And Cwip	2,94,81,932.00	
(Increase)/Decrease In Special Funds/ Grants	-	
(Increase)/Decrease In Earmarked Funds	-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(1,03,88,290.53)	
(Purchase) Of Investments	-	1,90,93,641.47
<b>Add:</b>		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments	-	
Investment Income Received	3,14,286.03	
Interest Income Received	8,28,230.00	11,42,516.03
<b>Net cash generated from/(used in) investing activities [B]</b>		<b>2,02,36,157.50</b>
<b>[C] Cash flows from Financing Activities</b>		
<b>Add:</b>		
Loans From Banks /Others Received	-	
<b>Less:</b>		
Interest & Finance Expenses	(5,234.82)	

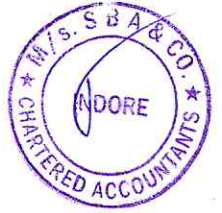


		(5,234.82)
Net Cash Generated From/(Used In) Financing Activities [C]		(5,234.82)
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		7,01,75,757.77
Cash And Cash Equivalent At Beginning Of The Period		3,48,74,549.25
Cash and cash equivalent at end of the period		5,14,42,704.02
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances		
Bank balances	5,14,42,704.02	5,14,42,704.02
Total Of The Breakup Of Cash And Cash Equivalents		



**MUNICIPAL COUNCIL PASAN**  
**2022-23**  
**BANK RECONCILIATION STATEMENT**  
Bank Sheet

No .	Bank Name	Cash Book	Account No	Cash Book Bal	Bank Balance	Difference
1	State Bank Of India		9480	2,64,22,911.15	2,62,75,595.42	1,47,315.73
2	State Bank Of India		6257	34,15,285.42	34,15,184.42	101.00
	Total			2,98,38,196.57	2,96,90,779.84	1,47,416.73
3	State Bank Of India	SBM	37480629720	17,01,075.00	17,01,075.00	-
4	State Bank Of India	PMAY	36294423036	4,80,158.52	4,80,158.52	-
5	Axis bank	adhosanrc	21101	15,54,506.50	15,54,506.50	-
6	State Bank Of India	Sambal	38026445848	10,57,153.43	10,57,153.43	-
7	Axis bank	kanji house	1101	4,99,954.00	4,99,954.00	-
8	State Bank Of India	angal bhav	5.01003E+11	1,63,11,660.00	1,63,11,660.00	-
	Total			2,16,04,507.45	2,16,04,507.45	
	Total			5,14,42,704.02	5,12,95,287.29	1,47,416.73





**MUNICIPAL COUNCIL PASAN**  
**2022-23**  
**BANK RECONCILIATION STATEMENT**  
**6257**

Closing Balance As Per Pass Book			34,15,184.42
Totaling mistake			-
	Date	Cash	Pass
	14-06-2022	51,026.00	51,027.00
	06-03-2023	27,49,321.00	27,49,341.00
	21-10-2022	25-09-1986	31,600.00
			28,00,368.00
Closing Balance As Per Cash Book			34,15,285.42
			34,15,285.42





**MUNICIPAL COUNCIL PASAN**  
2022-23  
**BANK RECONCILIATION STATEMENT**  
9480

Closing Balance As Per Pass Book			2,62,75,595.42
Add - Amount Dr In Cash Book But Not Cr In Pass Book	Date	Amount	2,41,629.00
	24-03-2023	85,301.00	
	27-03-2023	48,457.00	
	28-03-2023	26,779.00	
	30-03-2023	51,213.00	
	29-03-2023	29,879.00	
		2,41,629.00	
Less - Amount cr In Cash Book But Not dr In Pass Book	Date	Amount	(94,311.49)
	24-03-2023	94,000.00	
	21-03-2023	59.00	
	24-03-2023	75.49	
	28-03-2023	59.00	
	29-03-2023	59.00	
	30-03-2023	59.00	
		94,311.49	
Totaling mistake	Date	Cash	Pass
	10-06-2022	1,89,974.00	1,89,973.00
	10-05-2022	2,773.00	2,773.50
	13-12-2022	83,896.00	83,895.00
	06-03-2023	51,461.00	51,460.00
			1,92,746.50
Totaling mistake	DATE	Amt	
	21-10-2022	0.72	1.72
	06-03-2023	1.00	
			1.72
Closing Balance As Per Cash Book			2,64,22,911.15

2,64,22,911.15

