Office Phone No. 07687 251357
E-mail – cmolodi@mpurban.gov.in

कार्यालय नगर परिषद लवकुश नगर, जिला –छतरपुर (म0प्र0)

क्रमांक/2111 /लेखा/न.परि./2023 –24 लवकुश नगर,दिनांक 11 /03/2024

प्रति,

संयुक्त संचालक,
नगरीय प्रशासन एवं विकास,
सागर संभाग सागर

विषय :– नगरीय निकायों के सी.ए. द्वारा संपरीक्षित लेखे वित्तीय वर्ष 2022–23 के प्रेषित किये जाने बावत्।

---000---

महोदय,

विषयान्तर्गत एवं संदर्भित पत्र के परिपालन में निकाय द्वारा वित्त वर्ष 2022–23 के लेखों की संपरीक्षा सी.ए. के माध्यम से कराई जाकर प्रतिवेदन प्राप्त किया गया है। सी.ए.द्वारा प्रस्तुत संपरीक्षा प्रतिवेदन श्रीमान की ओर आवश्यक कार्यवाही हेतु सादर सम्प्रेषित है।

संलग्न :– संपरीक्षा प्रतिवेदन वर्ष 2022–23

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला छतरपुर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद लवकुशनगर
जिला छतरपुर (म0प्र0)

पृष्ठां.क्रमांक/2112/लेखा/न.परि./2023 –24 लवकुश नगर,दिनांक 11 /03/2024

प्रतिलिपि :–

1. आयुक्त महोदय, संचालनालय नगरीय प्रशासन एवं विकास म.प्र. की ओर सूचनार्थ सादर सम्प्रेषित।

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला छतरपुर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद लवकुशनगर
जिला छतरपुर (म0प्र0)

Scanned with CamScanner

RSSA & Associates
Chartered Accountants
www.rssa.co.in | contact@rssa.co.in

Office :
1st Floor, Singhai Building
Near Navduniya Office
10, Civil Lines, Sagar (M.P.) 470001
Mob.: 9039306770
Email: ca.ankitpaliwal@gmail.com

To,

Directorate,
Urban Administration & Development
Main Rd 1, OppChirtraali,
No 6 Locality,Shivaji Nagar,
Bhopal,Madhya Pradesh, 462016

We have audited the cash book and relevant records for the year 2022-23of Nagar Parishad Luvkush Nagar. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

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 statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

For M/s RSSA & Associates
Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES FRN-120109W SAGAR

CA Ankit Paliwal
Partner
M. No. 413987

Scanned with CamScanner

RSSA & Associates
Chartered Accountants
www.rssa.co.in | contact@rssa.co.in

Office :
1st Floor, Singhai Building
Near Navduniya Office
10, Civil Lines, Sagar (M.P) 470001
Mob.: 9039306770
Email: ca.ankitpaliwal@gmail.com

To,

The Chief Municipal Officer
Nagar Parishad Luvkush Nagar
District Chhatarpur (M.P)

We have audited the cash book and relevant records for the year 2022-23 of NagarParishad Luvkush Nagar. Preparation of financial statements is the responsibility of organization.Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad Luvkush Nagar, therefore we express on cash book maintained and prepared by Nagar Parishad Luvkush Nagar.

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 statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

For M/s RSSA & Associates
Chartered Accountants

RSSA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-120109W SAGAR

CA Ankit Paliwal
Partner
M. No. 413987

Scanned with CamScanner

RSSA & Associates
Chartered Accountants
www.rssa.co.in | contact@rssa.co.in

Office :
1st Floor, Singhai Building
Near Navduniya Office
10, Civil Lines, Sagar (M.P.) 470001
Mob.: 9039306770
Email: ca.ankitpaliwal@gmail.com

AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **Nagar Parishad Luvkush Nagar Dist. Sagar (M.P.) as at 31st March, 2023**. These financial statements are the responsibility of the Nagar Parishad Luvkush Nagar Dist. Sagar (M.P.)

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN 120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as no relevant documentation were shown relating to the figures appearing in balance sheet.

For M/s RSSA & Associates
Chartered Accountants

Place: Sagar (MP)
Date: ..7.3.2024

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

CA AnkitPaliwal
Partner
M. No. 413987
UDIN:

Scanned with CamScanner

परीक्षण विवरण
वर्ष 2022-23
नगर परिषद लवकुश नगर
जिला-छतरपुर (म. प्र.)

क्रं	ब्यौरे	टिप्पणी
A	**राजस्व की लेखा परीक्षा**	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया है, हमारे द्वारा आय-व्यय के सपोर्ट में खतोनी की मांग की गई, हमारे द्वारा आय-व्यय पत्रक, कैशबुक एवं खतोनी से सेंपलिंग के आधार परराजस्व प्राप्ति का मिलान किया गया जो की जांच के दोरान सही पाया गया। निकाय द्वारा टैली सॉफ्टवेयर एवं जेड कैशबुक में फीडिंग की जाती है हमारे द्वारा प्राप्त किये गए आय-व्यय का कैश बुक से मिलान किया गया, निकाय द्वारा बनाया आय-व्यय पत्रक सलंग्न है। जांच के दोरान हमे कैशबुक मे योग मे त्रुटि मिली जिन्हे हमारे द्वारा लेखापाल से कैशबुक मे सुधार करने के लिए कहा गया।
2	रेवेंयूरिसीप्ट कोरिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारितबैंक खाते मे जमा कियागया है।	हमारे द्वारा रेवेंयू रिसीप्ट को कैशबुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है ।
3	ऐसेमामले जहां नगदी जमाकरने मे 02 दिन से अधिक का समय लगा ।	Note: अंकेक्षण के दौरान पाया गया की निकाय को मिली आय कि राशि का हिसाब केशियर कैश बुक एवं अकाउंटेंट कैश बुक में अगले दिन लिखा जाता है एवं नगद भी बैंक में अगले दिन ही जमा किया जाता है। इस सन्दर्भ में पूछे जाने पर अधिकारियो ने बताया की जिस दिन नगद प्राप्त होता है उस दिन केवल चालान में रिकॉर्डिंग की जाति है जबकि नगद अगले दिन जमा किया जाता है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर कैशबुक एवं लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जो जांच के दोरान सही पाया गया।

RSSA & ASSOCIATES FRN-120109W SAGAR CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Scanned with CamScanner

5	मासिक एवं त्रैमासिकलक्ष्य एवं लक्ष्योंकी प्राप्ति।	हमने अधिकारियो के साथ इस विषय पर चर्चा की अधिकारियो द्वारा हमें इस संबंध मे वार्षिक वसूली पत्रक मांगा गया,जिससे निम्न जानकारी प्राप्त हुई:-

मद	वार्षिक मांग	वार्षिक वसूली	वसूली का प्रतिशत
संपत्ति कर	4500702/-	595573.2	**13.23%**
समेकित कर	2,745399/-	497070.55/-	**18.10%**
नगरीय विकास उपकर	836183/-	100071.1	**11.96%**
शिक्षा उपकर	213935.00/-	8947.05/-	**4.18%**
दंड	257207/-	51279.1/-	**19.93%**

6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	निकाय द्वारा कोई भी एफ़. डी. आर नहीं बनाई गई है जिस आभाव मे एफ़.डी.आर रजिस्टर नहीं बनाया गया है।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागू नहीं
B	**व्यय की लेखा परीक्षा**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार परकैश बुक से चेकिंग की गई जो की सही पाए गए। योजनाओं के अंतर्गत किये गए व्ययों की जांच हमारे द्वारा अनुदान पंजी से सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाया गया।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्सकी जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES FRN-120109W SAGAR CHARTERED ACCOUNTANTS

Scanned with CamScanner

3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते केशेष राशि के सामानांतर नही पाई गई, जिसके लिए निकाय द्वारा बैंक समाधान पत्रक बनाया गया है।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिलीराशि के अनुरुप होने की जांच।	योजनाओं के अंतर्गत किये गए व्ययों एवं आय की जांच हमारे द्वारा अनुदान पंजी से सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाया गया।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देशके अनुसार होने की जांच।	हमारे द्वारा सेंपलिंग के आधार पर जांच किए गए व्यय भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गए है।
6	फिनांशियल प्रॉपर्टी कीजांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिकप्राधिकारी द्वारा उनकी सीमा मेंस्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागू नहीं
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवंयूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलानकरना एवं अचल संपत्ति का सृजन।	निकाय द्वारा वर्ष के लिए यूटिलाइजेशन सर्टिफिकेट्स नही बनाए गए है, जिस कारणवश हम परियोजना के अनुसार आय एवं व्यय से मिलानकरना एवं अचल संपत्ति का सृजन की जांच करने मे समर्थ नही है।
9	अन्य मामले	NIL
C	**<u>बुक कीपिंग की लेखा परीक्षा</u>**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर और जेड कैशबुक में भी तैयार किया गया है।निकाय द्वारा खतोनी को टैली सॉफ्टवेयर मे तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्सलेखा नियमों के अनुरुप बनाए गए होने की जांच ।	लेखपाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्सलेखा नियमों के अनुरुप बनाए गए।

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN 120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

3	एडवांस रजिस्टर की जांच ।एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूलीकी जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टरबनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक एवं ग्रांट रजिस्टर में रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से एवं बैंक विवरण से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	निकाय द्वारा बनाए गए अचल संपत्ति के रजिस्टर की जांच हमारे द्वारा सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाया गया।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	नगर परिषद् के द्वारा अनुदान पंजी बनाई गई है जिसके द्वारा परियोजना अनुसार भुगतान एवं प्राप्ति की जांच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाया गया।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय द्वारा कोई भी एफ़. डी. आर नहीं बनाई गई है।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर परकिया गया ।	लागू नहीं
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	लागू नहीं
E	**निविदाएं / बोली की लेखा परीक्षा**	

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN:120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

1	यु.एल.बी द्वारा आम्नत्रित सभी निविदा/बोली की जांच।	लेखपाल ने हमें बताया की निकाय द्वारा कोई भी टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है एवं संबन्धित सभी प्रक्रिया ऑनलाइन पोर्टल के माध्यम से ही संपन किए जाते है, हमारे द्वारा सेंपलिंग के आधार पर चेकिंग की गई।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालनकिया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आम्नत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं निविदा आवेदन से जुड़े शुल्क ऑनलाइन पोर्टल के माध्यम से प्राप्त होते है और समय-समय पर निकाय के खातो मे आती है।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंसगारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B केहित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा बनाई गई अनुदान पंजी से केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा बनाई गई अनुदान पंजी से राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकीउपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णीएवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों	लागू नहीं

RSSA & ASSOCIATES FRN-129109W SAGAR CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Scanned with CamScanner

	परटिपण्णी।	
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

For Chief Muncipal Officer

Signature मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

For M/s RSSA & Associates
Chartered Accountants

RSSA & ASSOCIATES FRN-120109W SAGAR

CA Ankit Paliwal
Partner
M. No. 413987

UDIN:.....
24413977BIKALUL4150

For Accountant

लेखापाल 3/24

Signature नगरपरिषद लवकुशनगर
जिला-छतरपुर (म०प्र०)

Scanned with CamScanner

NAGAR PARISHAD LUVKUSH NAGAR

LUVKUSH NAGAR DISTRICT CHATTARPUR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

INCOME & EXPENDITURE INFORMATION F.Y 2022-23

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	CHATTARPUR	LUVKUSH NAGAR	NAGAR PARISHAD	593,391.00	1,005,890.00	2,259,657.00	2,647,472.00	28,843,114.00	200,000.00	2,774,486.00

CAPITAL RECEIPTS				TOTAL EXPENDITURE
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	
13	14	15	16	17
-	14,667,000.00	4,914,000.00	27,008,720.00	84,913,730.00

REVENUE EXP.							TOTAL EXPENDITURE
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
21,151,739.00	1,730,380.14	21,927,149.00	6,264.94	2,431,079.00	-	45,219,494.00	92,466,106.08

/12/

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

M/s RSSA & Associates
Chartered Accountants

CA Ankit Paliwal
Partner
M. No. 413987

Scanned with CamScanner

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Luvkush Nagar
Name of Auditor : M/s RSSA & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2021-22	% of Growth		
(i)	संपत्तिकर	593,391.00	780,371.00	-23.96%	Growth rate is Negetive.	MC has to see in this area of Collection and required continuous grow.
(ii)	समेकित कर	-	549,148.00	-100.00%	Growth rate is Negetive.	MC has to see in this area of Collection and required continuous grow.
(iii)	नगरीय विकास उपकर	100,613.00	59,963.00	67.79%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
(iv)	शिक्षा उपकर	10,434.00	11,596.00	-10.02%	Growth rate is Negetive.	MC has to see in this area of Collection and required continuous grow.
	कुल योग	**704,438**	**1,401,078**			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	165,378.00	977,985.00	-83.09%	Growth rate is Negetive.	MC has to see in this area of Collection and required continuous grow.
(ii)	जल उपभोक्ता प्रभार	349,033.00	616,565.00	-43.39%	Growth rate is Negetive.	MC has to see in this area of Collection and required continuous grow.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	NIL	NA	NA
(iv)	अन्य कर / शुल्क	344,895.00	861,009.00	-59.94%	Growth rate is Negetive.	MC has to see in this area of Collection and required continuous grow.
	कुल योग	**859,306**	**2,455,559**			
	महा योग	**1,563,744**	**3,856,637**			

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

/13/

Scanned with CamScanner

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Luvkush Nagar
Name of Auditor : M/s RSSA & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	Refer to Schedule 'B'	Refer to Schedule 'B'	Refer to Schedule 'B'
3	Audit of Book Keeping	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
4	Audit of FDR	Refer to Schedule 'D'	Refer to Schedule 'D'	Refer to Schedule 'D'
5	Audit of Tenders/Bids	Refer to Schedule 'E'	Refer to Schedule 'E'	Refer to Schedule 'E'
6	Audit of Grants & Loans	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Luvkush Nagar
Name of Auditor : M/s RSSA & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.29 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	48.07%		

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN 120309W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2022-23

Name of ULB : Municipal Council Luvkush Nagar
Name of Auditor : M/s RSSA & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

M/s RSSA & Associates
Chartered Accountants

RSSA & ASSOCIATES
FRN: 012109W
CHARTERED ACCOUNTANTS
CA Ankit Paliwal
Partner
M.No. 411980

Scanned with CamScanner

Balance Sheet of Luvkush Nagar Municipal Council as on 31st March 2023

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	121,970,889.23	184,826,433.00
	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserve & Surplus		121,970,889.23	184,826,433.00
A2	**Grants, Contributions for specific purposes**	B-4	96,855,388.00	-
A3	**Loans**			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		218,826,277.23	184,826,433.00
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		95,787,645.00	52,311,782.00
	Less: Accumulated Depreciation		-	-
	Net Block		95,787,645.00	52,311,782.00
	Capital work-in-progress		-	-
	Total Fixed Assets		95,787,645.00	52,311,782.00
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	391,854.00	-
	Cash and Bank Balances	B-17	123,363,301.23	132,514,651.00
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		123,755,155.23	132,514,651.00
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	-	-
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	716,523.00	-
	Provisions	B-10	-	-
	Total Current Liabilities		716,523.00	-
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		123,038,632.23	132,514,651.00
C	**Other Assets**	B-19	-	-
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		218,826,277.23	184,826,433.00

Notes to the balance sheet

Luvkush Nagar Muicipal Council

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Chief Municipal Officer

Accounts Officer

नगरपरिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

For M/s RSSA & Associates
Chartered Accountants

FRN-130109W
SAGAR

CA Ankit Paliwal
Partner
M. No. 413987

Scanned with CamScanner

Luvkush Nagar 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)
A	**INCOME**			
	Tax Revenue	IE-1	1,599,281.00	2,036,240.00
	Assigned Revenues & Compensation	IE-2	28,843,114.00	33,610,297.00
	Rental Income from Municipal Properties	IE-3	2,647,472.00	977,985.00
	Fees & User Charges	IE-4	2,259,657.31	2,283,183.00
	Sale & Hire Charges	IE-5	742,360.00	351,902.00
	Revenue Grants, Contributions & Subsidies	IE-6	-	6,425,693.00
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	75,392.00	93,984.00
	Other Income	IE-9	256,091.00	7,000.00
	Total - INCOME		**36,423,367.31**	**45,786,284.00**
	EXPENDITURE			
	Establishment Expenses	IE-10	21,151,739.00	18,002,846.00
	Administrative Expenses	IE-11	1,730,380.14	12,116,726.50
	Operations & Maintenance	IE-12	21,927,149.00	21,949,911.00
	Interest & Finance Expenses	IE-13	6,264.94	-
	Programme Expenses	IE-14	2,431,079.00	-
	Revenue Grants, Contributions & subsidies	IE-15	-	9,236,618.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		**47,246,612.08**	**61,306,101.50**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(10,823,244.77)**	**(15,519,817.50)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(10,823,244.77)**	**(15,519,817.50)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(10,823,244.77)**	**(15,519,817.50)**

Luvkush Nagar Municipal Council

मुख्य नगर पालिका अधिकारी
लवकुशनगर
जिला-छतरपुर (म.प्र.)
Chief Municipal Officer

लेखापाल 13/24
नगरपालिका लवकुशनगर
जिला-छतरपुर (म.प्र.)
Accounts Officer

For M/s RSSA & Associates
Chartered Accountants

RSSA & ASSOCIATES FRN 120109W CHATTARPUR CHARTERED ACCOUNTANTS

CA Ankit Paliwal
Partner
M. No. 413987

UDIN – 24413937BKACH L4150

Scanned with CamScanner

Luvkush Nagar 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.)	Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Corresponding Previous Period 2021-22 Amount (Rs.)
	Opening Balances								
	Cash balances including Imprest Balance		-	-					
	Balances with Banks/Treasury (including in designated bank accounts)		132,514,651.00	115,706,676.00					
	Operating Receipts					**Operating Payments**			
110	Tax Revenue	RP - 1	1,599,281.00	2,036,240.00	210	Establishment Expenses	RP - 10	21,151,739.00	18,002,846.00
120	Assigned Revenues & Compensations	RP - 2	28,843,114.00	33,610,297.00	220	Administrative Expenses	RP - 11	1,730,380.14	1,788,278.00
130	Rental income from Municipal Properties	RP - 3	2,647,472.00	982,785.00	230	Operations and Maintenance	RP - 12	21,927,149.00	22,217,769.00
140	Fees & User Charges	RP - 4	2,259,657.31	2,279,083.00	240	Interest & Finance Charges	RP - 13	6,264.94	-
150	Sale & Hire Charges	RP - 5	742,360.00	351,202.00	250	Programme Expenses	RP - 14	2,431,079.00	304,222.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	200,000.00	-	260	Revenue Grants, Contributions & Subsidies	RP - 15	-	9,249,338.00
170	Income from Investments	RP - 7	-	-	430	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	75,392.00	121,399.00	271	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	1,956,734.69	-		Prior Period		-	
	Non-Operating Receipts-					**Non-Operating Payments**			
						Refund of Deposits		-	-
340	Deposits Received	RP - 19	-	7,000.00	350	Payment to Sundry Creditors	RP - 24	1,598,974.69	3,385,651.50
320	Grants and contribution for specific purposes	RP - 20	46,589,720.00	49,202,830.00	311	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-	-	320	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets					Provision for expenses		-	
35090-02	Realisation of Investment - General Fund		-	-	410	Acquisition / Purchase of Fixed Assets	RP - 26	45,219,494.00	10,523,095.00

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN 120109W
SAGAR
CHARTERED ACCOUNTANTS

19

Scanned with CamScanner

35090-02	Realisation of Investment - Other Funds		-	-	341	Deposit works	RP - 22	-	5,489,833.50
341	Deposit works					Investments - General Fund		-	-
35041	Revenue Collected in Advance					Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)					Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	331	Repayment of Loans, Advances	RP - 18	-	821,828.00
431	Debtors(receivable)	RP - 23	-	-		Prepaid Expenses		-	-
330	Loans Received	RP - 30	-	-	311	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-		460	Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-	-		Municipal Fund		-	-
						Closing Balances			
						Cash balances including Imprest Balance		-	-
						Balances with Banks/Treasury (including in designated bank accounts)		123,363,301.23	132,514,651.00
TOTAL			217,428,382.00	204,297,512.00	TOTAL			217,428,382.00	204,297,512.00

Luvkush Nagar Municipal Council

For M/s RSSA & Associates
Chartered Accountants

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Accounts Officer
नगरपरिषद लवकुशनगर
जिला-छतरपुर (म0प्र0)

CA Ankit Paliwal
Partner
M. No. 413987

Scanned with CamScanner

Luvkush Nagar Municipal Council

Statement of Cash Flow
As on 31 March 2023

Particulars	Current Year 2022-23 (Rs.)		Previous Year 2021-22 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	38,248,619.00		39,259,607.00	
Recovery from Debtors	-		-	
Advances Received	-		-	
Deposits Received	-	38,248,619.00	7,000.00	39,266,607.00
Revenue Expenses	47,240,347.14		51,562,453.00	
Advances Paid	-		-	
Payment to Creditors	-		-	
Advance collection of revenue	-			
Payment for Employees Liability	-		-	
Payment Against Statutory Recoveries	1,598,974.69		3,385,651.50	
Deposits Repaid	-		5,489,833.50	
Previous Year Expenses Booked in Current Year	-	48,839,321.83	-	60,437,938.00
Net Cash Generated from/used in Operating Activities [A]		(10,590,702.83)		(21,171,331.00)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	75,392.00	75,392.00	121,399.00	121,399.00
Purchase of Fixed Assets	45,219,494.00		10,523,095.00	
Increase/(Decrease) in Special Funds/Grants	(46,589,720.00)		(49,202,830.00)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	-	(1,370,226.00)	-	(38,679,735.00)
Net Cash Generated from/used in Investing Activities [B]		1,445,618.00		38,801,134.00
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		821,828.00	
Interest & Finance Expenses	6,264.94	6,264.94	-	821,828.00
Net Cash Generated from/used in Financing Activities [C]		(6,264.94)		(821,828.00)
Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(9,151,349.77)		16,807,975.00
Cash & Cash Equivalent at the beginning of Period		132,514,651.00		115,706,676.00
Cash & Cash Equivalent at the End of Period		123,363,301.23		132,514,651.00
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-				
Cash Balances	-		-	
Bank Balances	123,363,301.23		132,514,651.00	
Total of the Breakup of Cash & Cash Equivalent		123,363,301.23		132,514,651.00
Difference		-		-

Luvkush Nagar Municipal Council

Chief Municipal Officer
मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Accounts Officer
लेखाधिकारी
नगरपरिषद लवकुशनगर
जिला-छतरपुर (म0प्र0)

For M/s RSSA & Associates
Chartered Accountants
FRN-120109W
CA Ankit Paliwal
Partner
M. No. 413987

Scanned with CamScanner

Luvkush Nagar 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	184,826,433.00	217,470,649.00
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers		
	Total (Rs.)	-	-
	Deductions during the year	-	-
	• Deficit for the year	(10,823,244.77)	(32,644,216.00)
	• Transfers	(52,032,299.00)	-
	Total (Rs.)	(62,855,543.77)	(32,644,216.00)
310	Balance at the end of the current year	121,970,889.23	184,826,433.00

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	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(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)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) –(c+d)	-	-	-	-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSCA & ASSOCIATES
FRN: 020109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-		-		-
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-		-
	Total Reserve funds	-	-	-	-	-

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	12,771,000.00	47,130,536.00	-	-	-	59,901,536.00
(b) Additions to the Grants *						
• Grant received during the year	14,667,000.00	31,922,720.00	-	-		46,589,720.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	14,667,000.00	31,922,720.00	-	-	-	46,589,720.00
Total (a + b)	27,438,000.00	79,053,256.00	-	-	-	106,491,256.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	9,612,868.00	23,000.00	-	-	-	9,635,868.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-		-
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Others	-	-	-	-	-	-
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	9,612,868.00	23,000.00	-	-	-	9,635,868.00
Net balance at the year end (a+b)-(c)	17,825,132.00	79,030,256.00	-	-	-	96,855,388.00

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	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	-	-

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	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	655,736.00	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	60,787.00	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	716,523.00	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-021109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	Total at the end of the year 31.03.2023	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	12
41010	**Land**	-	10.00	-	10.00	-	-	-	-	10.00	-
41020	**Buildings**	1,410,424.00	7,288,168.00	-	8,698,592.00	-	-	-	-	8,698,592.00	1,410,424.00
41025	**Heritage Building**	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets	3,230,465.00	-		3,230,465.00		-				3,230,465.00
41030	• Roads and Bridges	13,020,921.00	3,342,592.00	-	16,363,513.00	-	-	-	-	16,363,513.00	13,020,921.00
41031	• Sewerage and Drainage	2,540,255.00	10,325,242.00	-	12,865,497.00	-	-	-	-	12,865,497.00	2,540,255.00
41032	• Water ways	3,550,005.00	19,513,944.00	-	23,063,949.00	-	-	-	-	23,063,949.00	3,550,005.00
41033	• Public Lighting	-	-	-	-	-	-	-	-	-	-
41034	• Bridge	-	-	-	-	-	-	-	-	-	-
	Sanitation and solid waste management	-	-	-	-	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-				-	-	-	-	16,412,490.00	-
41040	• Plants & Machinery	16,412,490.00	-	-	16,412,490.00	-	-	-	-	2,927,360.00	16,412,490.00
41050	• Vehicles	2,273,660.00	653,700.00	-	2,927,360.00	-	-	-	-	541,018.00	441,818.00
41060	• Office & other equipment	441,818.00	99,200.00	-	541,018.00	-	-	-	-	951,740.00	904,240.00
41070	• Furniture, fixtures, fittings and electrical appliances	904,240.00	47,500.00	-	951,740.00	-	-	-	-	10,733,011.00	8,527,504.00
4180	• Other fixed assets	8,527,504.00	2,205,507.00	-	10,733,011.00	-	-	-	-	92,557,180.00	46,807,657.00
	Total	52,311,782.00	43,475,863.00	-	95,787,645.00	-	-	-	-	-	-
41210	Work-in-progress	-	-	-	-					92,557,180.00	52,311,782.00
	Total	52,311,782.00	43,475,863.00	-	95,787,645.00	-	-	-	-		

125

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN: 020109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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)	-		-	-
	Total of Investments General Fund		-	-	-

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)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores			-	-
43020	Loose Tools			-	-
43080	Others			-	-
	Total Stock in hand			-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN 120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	**Receivables for Property Taxes**				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	**Receivable for Water Taxes**			-	
	Less than 3 years	-		-	-
	More than 3 years*			-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	-		-	
	More than 3 years*			-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	-	-	-	-
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	391,854.00	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	**391,854.00**	-

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	123,363,301.23	132,514,651.00
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		-
	Sub-total	**123,363,301.23**	**132,514,651.00**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**123,363,301.23**	**132,514,651.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN: 120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	-	-

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Scanned with CamScanner

Luvkush Nagar 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	593,391.00	780,371.00
11002	Water tax	349,033.00	616,565.00
11003	Sewerage tax	-	-
11004	Conservancy Tax	-	549,148.00
11005	Lighting Tax	-	-
11006	Education tax	10,434.00	11,596.00
11007	Vehicle Tax	-	
11008	Tax on Animals	-	
11009	Electricity Tax	-	
11010	Professional Tax	-	
11011	Advertisement tax	-	
11012	Pilgrimage Tax	-	
11013	Export Tax	-	17,000.00
11051	Octroi & Toll	-	
11080	Other taxes	646,423.00	61,560.00
	Sub-total	**1,599,281.00**	**2,036,240.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**1,599,281.00**	**2,036,240.00**

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	-	-
	Total refund and remission of tax revenues	-	-

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	-	1,708,940.00
12020	Compensation in lieu of Octroi	26,611,341.00	28,559,357.00
12010	Stamp Duty On Transfer Of Properties	421,000.00	
12020	Nazool Contribution	-	
12030	Compensations in lieu of Concessions	1,810,773.00	3,342,000.00
	Total assigned revenues & compensation	**28,843,114.00**	**33,610,297.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120100W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	2,647,472.00	977,985.00
	Sub-Total	**2,647,472.00**	**977,985.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**2,647,472.00**	**977,985.00**

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	17,359.00	298,165.00
14011	Licensing Fees	-	244,410.00
14012	Fees for Grant of Permit	15,743.00	769,694.00
14013	Fees for Certificate or Extract	900.00	4,500.00
14014	Development Charges	-	59,963.00
14015	Regularization Fees	-	
14020	Penalties and Fines	4,386.00	88,241.00
14040	Other Fees	115,800.00	
14050	User Charges	1,914,762.00	18,761.00
14060	Entry Fees	-	
14070	Service / Administrative Charges	61,700.00	786,793.00
14080	Other Charges	129,007.31	12,656.00
	Aashary Shulk	-	
	Sub-Total	**2,259,657.31**	**2,283,183.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**2,259,657.31**	**2,283,183.00**

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	702,460.00	351,902.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	39,900.00	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**742,360.00**	**351,902.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

FRN-120109W SAGAR CHARTERED ACCOUNTANTS

Scanned with CamScanner

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.	-	-
1601011	Grant Revenue-Central Govt.	-	6,425,693.00
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	**6,425,693.00**

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	-	-
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	75,392.00	93,984.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**75,392.00**	**93,984.00**

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	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	-	-
	Total Other Income	256,091.00	7,000.00
		256,091.00	**7,000.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

FRN:120103W SAGAR CHARTERED ACCOUNTANTS

Scanned with CamScanner

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	19,664,099.00	17,504,686.00
21020	Benefits and Allowances	1,487,640.00	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	498,160.00
	Total establishment expenses	**21,151,739.00**	**18,002,846.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-	574,800.00
22011	Office maintenance	171,245.00	92,436.00
22012	Communication Expenses	22,099.00	5,661.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	233,479.00	74,324.00
22030	Traveling & Conveyance	100,166.00	46,826.00
22040	Insurance	143,506.00	-
22050	Audit Fees	-	-
22051	Legal Expenses	153,655.00	133,360.00
22052	Professional and other Fees	378,810.00	346,438.00
22060	Advertisement and Publicity	390,529.00	718,909.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	136,891.14	10,123,972.50
	Total administrative expenses	**1,730,380.14**	**12,116,726.50**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	6,507,273.00	5,527,629.00
23020	Bulk Purchases	9,782,411.00	7,442,456.00
23030	Consumption of Stores	-	-
23040	Hire Charges	734,901.00	-
23050	Repairs & maintenance -Infrastructure Assets	-	-
23051	Repairs & maintenance - Civic Amenities	1,178,259.00	677,133.00
23052	Repairs & maintenance - Buildings	729,003.00	313,156.00
23053	Repairs & maintenance - Vehicles	1,137,288.00	1,578,420.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	57,996.00	68,666.00
23056	Repairs & maintenance - Electrical Appliances	130,921.00	1,064,439.00
23057	Repairs & maintenance - Plant & Machinary	-	1,691,714.00
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	1,280,279.00	1,310,862.00
23080	Other operating & maintenance expenses	388,818.00	1,968,494.00
23090	Other Grants & Programs Expense	-	306,942.00
	Total operations & maintenance	**21,927,149.00**	**21,949,911.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-महराजगंज (उ.प्र.)

Scanned with CamScanner

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	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	6,264.94	-
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**6,264.94**	**-**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	194,744.00	-
25020	Own Programs	-	-
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	2,236,335.00	-
	Total Programme Expenses	**2,431,079.00**	**-**

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]	-	9,236,618.00
	Total Revenue Grants, Contributions & Subsidies	**-**	**9,236,618.00**

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	-	-
	Total Provisions & Write off	**-**	**-**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	-	-
	Total Depreciation	-	-

Schedule IE-19: Prior Period Items (Net)

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

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Luvkush Nagar 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	593,391.00	780,371.00
11002	Water Tax	349,033.00	616,565.00
11003	Sewerage Tax	-	11,596.00
11004	Conservency Charge	-	
11008	Tax on Animal	-	
11010	Professional Tax	-	
11013	Export Tax	-	17,000.00
11006	Education Tax	10,434.00	
11008	Other Taxes	646,423.00	610,708.00
	Total Tax Revenue	**1,599,281.00**	**2,036,240.00**

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	-	980,940.00
12020	Compensation in lieu of Taxes / duties	28,843,114.00	3,342,000.00
12030	Compensations in lieu of Concessions	-	29,287,357.00
	Total Asigned Revenues & Compensation	**28,843,114.00**	**33,610,297.00**

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)	-	-
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	2,647,472.00	982,785.00
	Sub-Total	**2,647,472.00**	**982,785.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**2,647,472.00**	**982,785.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	17,359.00	170,575.00
14011	Licensing Fees	-	42,357.00
14012	Fees for Grant of Permit	15,743.00	988,984.00
14013	Fees for Certificate or Extract	900.00	4,500.00
14014	Development Charges	-	59,963.00
14015	Regularization Fees	-	
14020	Penalties and Fines	4,386.00	82,000.00
14040	Other Fees	115,800.00	12,731.00
14050	User Charges	1,914,762.00	3,620.00
14060	Entry Fees	-	
14070	Service / Administrative Charges	61,700.00	895,582.00
14080	Other Charges	129,007.31	18,771.00
	Sub-Total	**2,259,657.31**	**2,279,083.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**2,259,657.31**	**2,279,083.00**

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	702,460.00	351,202.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	39,900.00	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**742,360.00**	**351,202.00**

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-imbursement of expenses	-	-
16030	Contribution towards schemes	200,000.00	-
	Total Revenue Grants, Contributions & Subsidies	**200,000.00**	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	75,392.00	121,399.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**75,392.00**	**121,399.00**

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 assests	-	-
18040	Recovery from Employees	319,351.00	-
18050	Unclaimed Refund/ Liabilities	1,374,725.00	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	262,658.69	-
	Total Other Income	**1,956,734.69**	-

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	19,664,099.00	17,504,686.00
21020	Benefits and Allowances	1,487,640.00	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	498,160.00
	Total Establishment Expenses	**21,151,739.00**	**18,002,846.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	171,245.00	90,586.00
22012	Communication Expenses	22,099.00	5,661.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	233,479.00	74,324.00
22030	Traveling & Conveyance	100,166.00	46,826.00
22040	Insurance	143,506.00	-
22050	Audit Fees	-	-
22051	Legal Expenses	153,655.00	392,717.00
22052	Professional and other Fees	378,810.00	346,438.00
22060	Advertisement and Publicity	390,529.00	718,909.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	136,891.14	112,817.00
	Total Administrative Expenses	**1,730,380.14**	**1,788,278.00**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**1,730,380.14**	**1,788,278.00**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	6,507,273.00	5,527,629.00
23020	Bulk Purchases	9,782,411.00	8,506,895.00
23030	Consumption of Stores	-	-
23040	Hire Charges	734,901.00	574,800.00
23050	Repairs & maintenance -Infrastructure Assets	-	-
23051	Repairs & maintenance - Civic Amenities	1,178,259.00	677,133.00
23052	Repairs & maintenance - Buildings	729,003.00	313,156.00
23053	Repairs & maintenance - Vehicles	1,137,288.00	1,578,420.00
23054	Repairs & maintenance - Furnitures	-	-
23055	Repairs & maintenance - Office Equipments	57,996.00	68,666.00
23056	Repairs & maintenance - Electrical Appliances	130,921.00	-
23057	Repairs & maintenance - Plant & Machinary	-	1,281,651.00
23057	Repairs & maintenance - Heritage Building	-	856,350.00
23059	Repairs & maintenance - Other	1,280,279.00	864,575.00
23080	Other operating & maintenance expenses	388,818.00	1,968,494.00
		-	-
	Total Operations & Maintenance Expenses	**21,927,149.00**	**22,217,769.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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	6,264.94	-
24080	Other Finance Expenses	-	-
	Sub-Total	**6,264.94**	**-**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**6,264.94**	**-**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	194,744.00	-
25020	Own Programs	-	304,222.00
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	2,236,335.00	-
	Total Programme Expenses	**2,431,079.00**	**304,222.00**

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]	-	9,249,338.00
	Total Revenue Grants, Contributions & Subsidies	**-**	**9,249,338.00**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	-	-
	Total Stores Purchased	**-**	**-**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
2716001	Penality And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government	-	-
3305000	Loan from Bank & Other Financial Institutions	-	821,828.00
	Total Loan Repaid	-	**821,828.00**

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	-	-
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	7,000.00
	Total	-	**7,000.00**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	-	**7,000.00**

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	14,667,000.00	19,196,693.00
320200	Grant from State Government	31,922,720.00	30,006,137.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**46,589,720.00**	**49,202,830.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**46,589,720.00**	**49,202,830.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSGA & ASSOCIATES
FRN
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	5,489,833.50
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	**5,489,833.50**
	Less: Payment	-	-
	Net Deposit Work	-	**5,489,833.50**

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes	-	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	-	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	-	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	1,598,974.69	614,976.00
3503000	Govt. Dues Payable	-	2,770,675.50
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**1,598,974.69**	**3,385,651.50**

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-121109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

Schedule RP - 25: Reserve Funds Paid

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

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	3,155,862.00	232,321.00
4102000	Building including Class-II Civil Structures	7,288,168.00	497,994.00
4103000	Roads & Bridges	8,541,782.00	3,020,695.00
4103100	Sewerage & Drainage	10,325,242.00	2,540,255.00
4103200	Water Ways	11,644,707.00	3,550,005.00
4103300	Public Lighting	-	-
4103400	Bridge	-	-
4104000	Plant & Machinery	-	90,050.00
4105000	Vehicle	1,911,526.00	-
4106000	Office & Other Equipments	99,200.00	233,715.00
4107000	Furniture & Fixtures	47,500.00	15,500.00
4108000	Other fixed assest	2,205,507.00	342,560.00
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**45,219,494.00**	**10,523,095.00**

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:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

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 & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

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

RSSA & ASSOCIATES
FRN-12A109W
SAGAR
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

Scanned with CamScanner

Nagar Parishad Luvkushnagar

TEHSIL LUVKUSHNAGAR, DIST. CHHATARPUR (M.P)

BANK RECONCILIATION STATEMENT 2021-22

State Bank of India - 6590

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		110,652,837
	Less :-	-	-
	Closing balance as per the bank statament as on 31/03/2023		110,652,837

Madhyanchal Gramin Bank - 1907

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		7,476,396
	Add :-		
	Less:-		-
	Closing balance as per the bank statament as on 31/03/2023		7,476,396

Jilla Sharkari Kendra Bank - 3670

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		1,999,594
	Add :-		-
	Less:-		
	Closing balance as per the bank statament as on 31/03/2023		1,999,594

Bank Of India 0286

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		81,361
	Add :-		-
	Less:-		
	Closing balance as per the bank statament as on 31/03/2023		81,361

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner

ICICI Bank-0173

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		2,532,170
	Add :-		-
	Less:-		
	Closing balance as per the bank statament as on 31/03/2023		**2,532,170**

State Bank Of India - 9932

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2023		620,942
	Add :-		-
	Less:-		
	Closing balance as per the bank statament as on 31/03/2023		**620,942**

लेखापाल
7/3/24
नगरपरिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

मुख्य नगरपालिका अधिकारी
नगर परिषद लवकुशनगर
जिला-छतरपुर (म.प्र.)

RSSA & ASSOCIATES
FRN-120109W
SAGAR
CHARTERED ACCOUNTANTS

Scanned with CamScanner