कार्यालय नगरपालिका परिषद, पांढुरना

जिला-पांढुर्णा (म.प्र.)

(E_mail –cmopandurna@mpurban.gov.in, Web site –nppandhurna.com) ☎ 07154-220048, .

क्रमांक 875 / लेखा / न.पा. / 2024 पांढुरना, दिनांक :– 12/01/2024

प्रति,

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

कार्यालय नगर पालिका परिषद पांढुर्णा 480134 जि. छिन्दवाड़ा

विषयः– वित्तीय वर्ष 2022–23 सी.ए. संपरिक्षित वित्तीय लेखे प्रेषित करने के संबंध में।

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उपरोक्त विषयान्तर्गत लेख है, कि नगरपालिका परिषद, पांढुरना की वित्तीय वर्ष 2022–23 सी.ए. संपरिक्षित वित्तीय लेखे की प्रति साथ संलग्न कर आपकी ओर सादर प्रेषित है।

संलग्नः– उपरोक्तानुसार।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,
पांढुरना

पृ.क. 876 / लेखा / न.पा. / 2024 पांढुरना, दिनांक :– 12/01/2024

प्रतिलिपिः–

1. संयुक्त संचालक, (वित्त) नगरीय प्रशासन एवं विकास, म.प्र. भोपाल की ओर सूचनार्थ सादर प्रेषित ।
2. संयुक्त संचालक, नगरीय प्रशासन एवं विकास, जबलपुर संभाग जबलपुर की ओर सूचनार्थ सादर प्रेषित ।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद,
पांढुरना

VAIBHAV PAHARIYA & CO.
Chartered Accountants

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

Report on the Financial Statements

I have audited the accompanying financial statement of **NAGAR PALIKA, PANDURNA (M.P.)**. accordance with scope of work provided by Directorate, Urban Administration & DevelopmentDepartment of MP which comprises of theReceipts and Payments Account & Income & Expenditure Account for the year ended on 31March, 2023. The above institution is in process of preparation of Balance Sheet which is notyet finalized by ULB. The institution follows Cash System of Accounting. The observations on thescope of audit work prescribed and other notes, comments and explanatory Information etc. areattached herewith.

Management's Responsibility for the Financial Statements

The institution's Management is responsible for the preparation of the Receipts and PaymentsAccount & Income & Expenditure Account that give a true and fair view of the Receipts andPayments Account & Income & Expenditure Account in accordance with the AccountingStandards and in accordance with the accounting principles generally accepted in India. Thisresponsibility includes the design implementation and maintenance of internal control relevant tothe preparation and presentation of the Receipts and Payments Account Income &Expenditure Account that live a true and fair view and are free from material misstatementwhether due to fraud or error.

Auditor's Responsibility

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

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

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2510, Azad Nagar, Ranjhi, Jabalpur - 482 005 (M.P.) **Phone** : 0761-4040314 Mob.: 8319507132 **Email**: vaibhavpahariyaca@gmail.com
• **Head Office** : Jabalpur • **Branches** : Allahabad, Pune

Opinion

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

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

For
Vaibhav Pahariya& Company.

Chartered Accountants
FRN: 010957C

Date:28/12/2023
Place: Jabalpur

UDIN: 24440861BKBUJI6467

CA. Anshul Ramchandani
(Partner)
(MRN-440861)

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Sno.	Parameters	Description	Observations in Brief	Suggestions
1	Audit of Revenue	a) The auditor is responsible for audit of revenue from various sources	1) On test check basis we have verified the revenue from reciepts maintained by the management from all sources. 2) GST details are maintained month wise and separate GST register is maintained 3) GST has not been charged on tender documents sold by the ULB.	GST to be charged and paid to the Government on monthly basis on the tender documents issued by the ULB as non compliance of the same will be leading to penal consequences to the ULB
		b) He is also responsible to check the revenue reciepts from the counterfoils of reciept books and verify that money received is duly deposited in the respective bank account.	On test check basis we have verified the revenue from reciepts maintained by the management for all sources.	Not Applicable
		c) Percentage of revenue collection increase/decrease in various heads of property tax, samekit kar, shiksha upkar, Nagriya vikas upkar and other tax compared to previous year shall be part of report.	The details are provided in the Annexure	The management should take neccesary steps to collect the old dues outstanding in the books of the ULB at the same time ensuring that the current dues are paid on timely basis.
		d) Delay beyond 2 working days shall be immediately brought to the notice of commisioner/CMO.	No such cases exist.	Not Applicable
		e) The Entries in cash book shall be verified.	The entries in cash book have been verified and discrepancies have been reported to management which have been rectified by them.	There were too many overwriting in the cash book while passing the entries the management should avoid these and wherever there is over writing the same has to counter signed by CMO and head accountant
		f) Auditor shall specifically mention in report, the revenue recovery against the quaterly and monthly targets. Any lapses in the revenue recovery shall be the part of report.	The lapses between the targeted revenue and achieved revenue is mentioned in Annexure to this report.	The management should take neccesary steps to rectify the same
		g) Auditor shall verify the interest income from the FDR's and verify the interest Income is duly and timely accounted for in cash book.	Interest Income is not accounted for in cash book, the FDR becomes due and get's renewed without the knowledge of the management and henceforth the interest income is never accounted . FDR register is maintained by the management but is not accounted in cash book	Management should maintain FDR register and continously monitor the same and account for the interest.
		h) The cases where, the investment is made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits in absence of the same we cannot comment whether the interest rate is lower or not.	The management should take neccesary steps to rectify the same

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Vaibhav Paharia & Company
Chartered Accountants
PAN: AAFFV4190
FRN: 019391C

2	Audit of Expenditure	a) The auditor is responsible for audit of expenditure under all the schemes	On test check basis we have verified the expenditure under all the schemes. Following discrepancies were found : 1) TDS has not been deducted in the professional fees paid.	The management should take neccesary steps to rectify the same
		b) He is also responsible for checking the entries in cash book and verify them from relevant vouchers.	These have been verified on test check basis and discrepancies have been reported to management which have been rectified by them.	There were too many overwriting in the cash book while passing the entries the management should avoid these and whenever there is over writing the same has to counter signed by CMO and head accountrant.
		c) He should also check monthly balances of cash book and guide the accountants to rectify errors, if any.	These have been verified on test check basis. No adverse observation on the same. Although the cash book and pass book are not matched on monthly basis.	The management should take neccesary steps to rectify the same
		d) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme. Any overpayment shall be brought to the notice of Commissioner/CMO.	On test check basis we have verified the expenditure under all the schemes with relevant vouchers.	The management should take neccesary steps to rectify the same
		e) He shall verify that the expenditure is in accordance with the guidelines,directives, acts and rules issued by Government of India / State Government.	These have been verified on test check basis and we have observed that in few cases cash payments above Rs. 10,000 were executed without agreement. For eg- On 17/06/21 cash payment of Rs. 10,000 was made.	Not Applicable
		f) During the audit financial property shall also be checked. All the expenditure shall be supported by financial and administrative sanctions according by competent authority and shall be limited to the administrative and financial limit of sanctioning authority.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		g) All the cases where appropriate sanctions have not been obtained shall be reported and compliance of audit observations shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner/CMO.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		h) Auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UCs shall be tallied with Income and Expenditure records and creation of Fixed Assets.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		i) The auditor shall verify that all the temporary advances have been fully recovered.	These have been verified on test check basis and no advances have been given in that period. No adverse observation on the same.	Advance Register needs to be maintained and updated on regular basis if any advance is given.

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5	Audit of Book Keeping	a) The auditor is responsible for audit of books of accounts as well as stores.	These have been verified on test check basis. No adverse observation on the same. Stock register was maintained but not verified by CMO at the time of Audit. Stock Panji Seal is not used on all vouchers, it is not regularised.	The management should take necessary steps to rectify the same
		b) He shall verify that all books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs). Any descrepancies shall be brought to the notice of Commissioner/CMO.	All books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs).	Not Applicable
		c) The auditor shall verify advance register and see that all advances are timely recovered according to the condition of advances. All the cases of non-recovery shall be specifically mentioned in audit report.	These have been verified on test check basis and no advances have been given in that period. No adverse observation on the same.	Not Applicable
		d) The auditor shall verify that all the temporary advances have been fully recovered.	These have been verified on test check basis and no advances have been given in that period. No adverse observation on the same.	Not Applicable
		e) Bank Reconciliation Statement shall be verified with the records of ULB and the bank concerned. If reconciliation statements are not prepared auditor will help in preparation of BRS.	Bank balances of Main cash book, as per cash book and as per bank statement is different in figures. The BRS is provided by the Management, however the BRS impact is not yet accounted for the in books and hence the balance as on date is still erroneous .	The management should take necessary steps to rectify this BRS impact of ₹2,185.00 in books of accounts
		f) He shall be responsible for verifying the entries in grant register. The reciepts and paymentsof grants shall be duly verified with entries of cash book.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		g) The auditor shall verify the fixed asset register from other records and descrepancies shall be brought to the notice of Commissioner/CMO.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		h) The auditor shall reconcile the accounts of reciepts and payments especially for project funds.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable

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4	Audit of FDR	a) The auditor is responsible for audit of Fixed deposits and term deposits.	Interest Income is not accounted for in cash book, the FDR becomes due and get's renewed without the knowledge of the management and henceforth the interest income is never accounted . FDR register is maintained by the management but it not accounted in cash book.	Management should maintain FDR register and continously monitor the same and account for the interest.
		b) It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	All the renewal of FDR is maintained as well as intrest is accounted in books but Proper records are not kept as the FDR register in not maintained by the management as per the checking on the time of audit.	The management should take neccesary steps to rectify the same
		c) The cases where, FDR's/TDR's are kept at low rate of interest then the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits.In absence of the same we cannot comment whether the interest rate is lower or not.	The management should take neccesary steps to rectify the same
		d) Interest earned on FDR/TDR shall be verified from entries in the cash book.	Interest Income is not accounted for in cash book, the FDR becomes due and get's renewed without the knowledge of the management and henceforth the interest income is never accounted . FDR register is maintained by the management but is not accounted in cash book.	Management should maintain FDR register and continously monitor the same and account for the interest.
5	Audit of Tender/Bids.	a) Auditor is responsible for audit of all the tenders/bids invited by the ULB's.	During the time of Audit we were not made available the list of total tenders but only the files of few tenders and in few cases advertisement for tender were made only in one newspaper.	Management should look into the tender process and files to keep all the document updated.
		b) He shall check whether competitive tendering procedures are followed for all bids.	Last date of Tender should be extended if only one bid is received even though it is done through online mode. It will enable more participants to participate in the tender and the purpose of competitive bidding will be ensured.	The management should take neccesary steps to rectify the same
		c) He shall verify the reciepts of all tender fee/Bid processing fee/Performance Guarantee both during the construction and maintenance period.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		d) The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		e) Conditions of BG's shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		f) The cases of extention of BG's shall be brought to the notice of Commissioner/ CMO. Proper guidance to extend the BG's shall also be given to ULB's.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable

6	Audit of Grants and Loans	a) The auditor is responsible for the audit of grants given by central government and its utilization.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		b) He is responsible for audit of grants given by central government and its utilization.	Grant utilization certificate has not been obtained from appropriate authority by the management.	The management should take necessary steps to obtain grant utilization certificate.
		c) He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		d) The auditor shall specifically point out any diversion of funds from capital reciepts/grants/loans to revenue expenditure.	These have been verified on test check basis. No adverse observation on the same	Not Applicable
7	Generl Remarks	a) Vehicle Insurance of the vehicle owned by the management	Total number of vehicles owned by management was 29 but we have found the insurance document of only 23 vehicles & from the above insurances document we have found that 3 veichles insuraces is expired & also found that one vechile is being insured for a multiple times in a financial year.	The Management should get insurance of every vehicle which is owned by them.
		b) Incidences relating to diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/project to another.	These have been verified on test check basis. No adverse observation on the same	Not Applicable
		c) Percentage of Revenue Expenditure (Establishment, Salary, Operation and Maintenance) with respect to Revenue Receipts (Tax and Non-Tax excluding Octroi, Entry Tax, Stamp Duty and Other Grants etc.)	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		d) Percentage of Capital Expenditure with respect to Total Expenditure.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		e) Whether all the temporary advances have been fully recovered or not.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		f) Whetherv the bank reconciliation statements have been duly prepared.	Bank Reconciliation Statement have been provided by the management.	Not Applicable

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Vaibhav Pahariya & Company Chartered Accountants

URBAN LOCAL BODY - PANDHURNA

BALANCE SHEET as at 31st March 2023

	Particulars	Schedule No.	Current Year (Rs.)		Previous Year (Rs.)	
A	**SOURCES OF FUNDS**					
A1	**Reserves and Surplus**					
	Municipal (General) Fund	B-1	13,74,88,793		12,02,33,603	
	Earmarked Funds	B-2	73,21,686		73,21,686	
	Reserves	B-3	90,24,84,967		51,41,37,475	
	Total Reserves and Surplus			1,04,72,95,446		64,16,92,764
A2	**Grants,Contribution for Specific Purpose**	B-4	3,33,74,216	3,33,74,216	44,79,61,048	44,79,61,048
A3	**Loans**					
	Secured loans	B-5	-		-	
	Unsecured loans	B-6	-		-	
	Total Loans			-		-
	TOTAL SOURCES OF FUNDS [A1 - A3]			1,08,06,69,662		1,08,96,53,812
B	**APPLICATION OF FUNDS**					
B1	**Fixed Assets**	B-11				
	Gross Block		1,02,66,34,812		95,92,12,998	
	Less: Accumulated Depreciation		-		-	
	Net Block		**1,02,66,34,812**		**95,92,12,998**	
	Capital Work-in-Progress		1,43,07,975		-	
	Total Fixed Assets			1,04,09,42,788		95,92,12,998
B2	**Investments**					
	Investment- General Fund	B-12	-		-	
	Investment- Other Funds	B-13	-		7,15,08,199	
	Total Investment			-		7,15,08,199
B3	**Current assets,loans & advances**					
	Stock in hand (inventories)	B-14	1,98,854	1,98,854	1,98,854	1,98,854
	Sundry Debtors (Receivables)	B-15				
	Gross amount outstanding		2,01,43,154		1,34,32,111	
	Less: Accumulated Provision against bad and doubtful receivables		-		-	
	Sundry Debtors (Receivables) - Net		**2,01,43,154**		**1,34,32,111**	
	Prepaid expenses	B-16	-		-	
	Cash and Bank Balances	B-17	6,60,02,432		13,66,62,878	
	Loans, advances and deposits	B-18	-		31,59,882	
	Total Current Assets		**8,61,45,586**		**15,32,54,871**	
B4	**Current Liabilities and Provisions**					
	Deposits received	B-7	3,73,38,812		5,66,55,663	
	Deposit Works	B-8	-		-	
	Other liabilities (Sundry Creditors)	B-9	92,78,754		3,78,65,447	
	Provisions	B-10	-		-	
	Total Current Liabilities		**4,66,17,566**		**9,45,21,110**	
B5	**Net Current Assets (B3-B4)**			3,95,28,020		5,87,33,761
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]			1,08,06,69,662		1,08,96,53,812
	Notes to the Balance Sheet - Attached					

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Chartered Accountants

ATTACHED TO AND FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
31010	Balance as per last amount	-	-	-	-	12,02,33,603
	Additions during the year	-	-	-	-	8,95,82,657
31090	Surplus for the year	-	-	-	-	25,51,680
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	21,23,67,940
	Deductions during the year	-	-	-	-	7,48,79,147
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	-	13,74,88,793

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

Account Code	Particulars	Illegal Colony	Sanchit Nidhi	Janbhagidari	General Provident Fund	Pension Fund
	(a) Opening Balance	-	73,21,686	-	-	-
	(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	-	-	-	-	-
	Other addition (Specify nature)	-	-	-	-	-
	Total (b)	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-
	(1) Capital expenditure on	-	-	-	-	-
	Fixed Asset	-	-	-	-	-
	Others	-	-	-	-	-
	(2) Revenue Expenditure on	-	-	-	-	-
	Salary, Wages and allowances etc	-	-	-	-	-
	Contributions	-	-	-	-	-
	(3) Other:	-	-	-	-	-
	Loss on disposal of Special Fund investments	-	-	-	-	-
	Diminution in Value of Special Fund investments	-	-	-	-	-
	Transferred to Municipal Fund	-	-	-	-	-
	Total (c)	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-(c)]	-	73,21,686	-	-	-

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)
31210	Capital Contribution	-	38,49,63,122	38,49,63,122	-	38,49,63,122
31250	General Reserve	51,41,37,475	33,84,370	51,75,21,845	-	51,75,21,845
	Total Reserve funds	51,41,37,475	38,83,47,492	90,24,84,967	-	90,24,84,967

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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	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	**12,74,33,370**	**32,05,27,678**		-		**44,79,61,048**
(b) Additions to the Grants						-
Grant received during the year	2,62,11,000	8,92,63,732		-	-	**11,54,74,732**
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	**2,62,11,000**	**8,92,63,732**	-	-	-	**11,54,74,732**
Total (a+b)	**15,36,44,370**	**40,97,91,410**	-	-	-	**56,34,35,780**
(C) Payment out of funds						-
Capital expenditure of Fixed Assets	6,76,99,076	31,72,64,046	-	-	-	**38,49,63,122**
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	8,08,72,370	5,88,392	-	-	-	**8,14,60,762**
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Payment to Beneficiaries	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-
Grant Adjustments	-	6,36,37,680	-	-	-	**6,36,37,680**
Total (C)	**14,85,71,446**	**38,14,90,118**	-	-	-	**53,00,61,564**
Net balance at the year end (a+b)- (C)	**50,72,924**	**2,83,01,292**	-	-	-	**3,33,74,216**

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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)	Previous year (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	-	-

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.

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)	Previous year (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 Un-Secured Loans	-	-

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

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	3,73,38,812	5,66,55,663
34020	From Revenues	-	-
34030	From Staff		
34080	From other	-	-
	Total deposits received	**3,73,38,812**	**5,66,55,663**

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization/ expenditure (Rs)	Balance outstanding at the end of the current year (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 (Rs)	Previous year (Rs)
35010	Creditors	-	-
35011	Employee Liabilities	56,30,552	-
35012	Unsecured Loan	-	1,10,96,274
35013	Outstanding liabilities	12,83,999	-
35020	Recoveries Payable	18,69,879	2,68,82,977
35030	Government Dues Payable	4,94,324	-
35040	Refunds Payable		-
35041	Advance Collection of Revenues	-	(1,13,804)
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	**92,78,754**	**3,78,65,447**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses		
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provision	-	-

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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 Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land & Buildings										
41010	Land	3,18,59,354	-	-	3,18,59,354	-	-	-	-	3,18,59,354	3,18,59,354
41015	Lakes and Pond	3,13,561	-		3,13,561	-	-	-	-	3,13,561	3,13,561
41020	Buildings	12,71,23,617	4,32,48,297	-	17,03,71,914	-	-	-	-	17,03,71,914	12,71,23,617
41025	Heritage Buildings	-	-		-	-	-	-			-
	Infrastructure Assets							-			-
41030	Roads and Bridges	6,52,78,208	62,97,132	-	7,15,75,340	-	-	-	-	7,15,75,340	6,52,78,208
41031	Sewerage and drainage	62,34,305	4,34,676		66,68,982	-	-	-	-	66,68,982	62,34,305
41032	Water ways	92,68,062	33,01,912		1,25,69,974	-	-	-	-	1,25,69,974	92,68,062
41033	Public Lighting	65,61,140	13,80,325		79,41,465	-	-	-	-	79,41,465	65,61,140
41034	Bridges	-	-		-	-	-	-	-	-	-
	Other Assets						-	-			-
41040	Plants & Machinery	12,88,949	2,98,954		15,87,903	-	-	-	-	15,87,903	12,88,949
41050	Vehicles	71,52,100	75,68,362		1,47,20,462	-	-	-	-	1,47,20,462	71,52,100
41060	Office & other equipment	13,81,029	9,83,540		23,64,569	-	-	-	-	23,64,569	13,81,029
41070	Furniture, Fixtures, electrical appliances	39,38,262	16,99,314		56,37,576	-	-	-	-	56,37,576	39,38,262
41080	Other fixed assets	69,88,14,412	22,09,302		70,10,23,714	-	-	-	-	70,10,23,714	69,88,14,412
	Total	**95,92,12,998**	**6,74,21,814**	**-**	**1,02,66,34,812**	-	-	-	-	**1,02,66,34,812**	**95,92,12,998**
412	**Capital Work in Progress**	-	**5,49,07,975**	**4,06,00,000**	**1,43,07,975**					**1,43,07,975**	-

Note:

1. Additions include fixed asset created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 20 equal to the closing asset balance as on 31 March 2011.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college buildings, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.

No depreciation is to be charged on Land.

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FRN: 018552C

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Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Shares Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments		-	-	-
	Total of Investments General Fund		-	-	-

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.)
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Shares Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	-	7,15,08,199
	Total of Investments General Fund		-	-	7,15,08,199

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	1,98,854	1,98,854
43020	Tools Others	-	-
	Total Stock in hand	1,98,854	1,98,854

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Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	***Receivables for property taxes***				
	Less than 5 years	57,72,495	-	57,72,495	1,34,32,111
	More than 5 years		-	-	-
	Sub-total	**57,72,495**	-	**57,72,495**	**1,34,32,111**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-	
	Net Receivables of property Taxes	**57,72,495**	-	**57,72,495**	**1,34,32,111**
43120	***Receivables of Other Taxes***				
	Less than 3 years	60,76,822	-	60,76,822	-
	More than 3 years		-	-	-
	Sub-total	**60,76,822**	-	**60,76,822**	-
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-	
	Net Receivables of Other Taxes	**60,76,822**	-	**60,76,822**	-
	Receivable of Cess Income				
	Less than 3 years	-	-	-	-
	More than 3 years		-	-	
	Sub-total	-	-	-	-
43130	***Receivables for Fees and User Charges***				
	Less than 3 years	61,12,500	-	61,12,500	-
	More than 3 years		-	-	
	Sub-total	**61,12,500**	-	**61,12,500**	-
43140	***Receivables from Other Sources***				
	Less than 3 years	21,81,337	-	21,81,337	-
	More than 3 years		-	-	
	Sub-total	**21,81,337**	-	**21,81,337**	-
43150	Receivables from Government	-			-
	Sub-total	**82,93,837**	-	**82,93,837**	-
43180	Receivables Control Account	-			-
	Sub-total	-			-
	Total of Sundry Debtors (Receivables)	**2,01,43,154**	-	**2,01,43,154**	**1,34,32,111**

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Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	**Cash Balance**	7,21,797	**9,02,946**
	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	4,62,01,902	7,49,29,046
45022	Other Schedule Banks	-	-
45023	Scheduled Co-Operative Bank		
45024	Post Office	-	-
	Sub- Total	**4,62,01,902**	**7,49,29,046**
	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Banks	-	-
45043	Scheduled Co-Operative Bank	-	-
45044	Post Office	-	-
	Sub- Total	-	-
	Balance with Bank - Grant Funds		
45061	Nationalised Banks	1,90,78,733	6,08,30,886
45062	Other Schedule Banks	-	-
45063	Scheduled Co-Operative Bank	-	-
45064	Post Office	-	-
	Sub- Total	**1,90,78,733**	**6,08,30,886**
	Total Cash and Bank balances	**6,60,02,432**	**13,66,62,878**

Vaibhav Pahariya & Company Chartered Accountants FRN: 018557C

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub- Total	-	-	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-31,59,882	-	-31,59,882	-
	Total Loans, advances, and deposits	31,59,882	-	31,59,882	-

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (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 (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Miscellaneous expenditure	-	-

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URBAN LOCAL BODY - PANDHURNA

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No.	Current Year (Rs)	Previous year (Rs)
A	INCOME			
	Tax Revenue	IE-1	1,55,67,109	-
	Assigned Revenues & Compensations	IE-2	6,56,28,372	-
	Rental Income From Municipal Properties	IE-3	95,84,093	-
	Fees & User Charges	IE-4	1,11,41,191	-
	Sale & Hire Charges	IE-5	1,84,735	-
	Revenue Grants, Contribution & Subsidies	IE-6	8,14,60,762	-
	Income From Investments	IE-7	-	-
	Interest Earned	IE-8	14,90,271	-
	Other Income	IE-9	27,93,372	-
	Total - INCOME		**18,78,49,905**	-
B	EXPENDITURE			
	Establishment Expenses	IE-10	10,57,20,486	-
	Administrative Expenses	IE-11	64,82,650	-
	Operations & Maintenance	IE-12	6,77,39,227	-
	Interest & Finance Charges	IE-13	29,607	-
	Programme Expenses	IE-14	12,39,978	-
	Revenue Grants, Contribution and Subsidies	IE-15	7,01,908	-
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	33,84,370	-
	Depreciation	B-11	-	-
	Total - EXPENDITURE		**18,52,98,226**	-
C	***Gross surplus/ (deficit) of income over expenditure before prior period items (A-B)***		**25,51,680**	-
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after prior period items (C-D)***		**25,51,680**	-
F	Less: Transfer to Reserved Fund		-	-
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**25,51,680**	-

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Jaiswal Pahariya & Company
PAN: AATPP
FRN:
Chartered Accountants

ATTACHED TO AND FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	69,82,917	-
11002	Water Tax	29,75,640	-
11003	Consolidated Tax	20,52,150	-
11004	Conservancy Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	13,50,686	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11060	Cess	-	
11080	Others Taxes	22,05,716	-
	Sub Total	**1,55,67,109**	-
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]		
	Sub Total	**1,55,67,109**	-
	Total Tax Revenue	**1,55,67,109**	-

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax		-
1109002	Octroi & Toll		-
	Cess Income		
1109003	Surcharge		-
1109004	Advertisement tax		-
1109011	Others		-
	Total refund and remission of tax revenues	-	-

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	56,13,300	-
12020	Compensation in Lieu Of Taxes/Duties	6,00,15,072	-
12030	Compensation in Lieu Of Concession	-	
	Total Assigned Revenues & Compensations	**6,56,28,372**	-

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Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	95,29,093	-
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents	55,000	-
	Sub Total	**95,84,093**	-
13090	Less: Rent remission and refunds	-	-
	Sub Total	**95,84,093**	-
	Total Rental Income From Municipal Properties	**95,84,093**	-

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	29,36,632	-
14011	Licensing Fees	2,82,647	-
14012	Fees for Grant of Permit	-	-
14013	Fees For Certificate Or Extract	-	-
14014	Development Charges	9,01,086	-
14015	Regularisation Fees	13,72,399	-
14020	Penalties And Fines	2,83,071	-
14040	Other Fees	18,41,120	-
14050	User Charges	35,21,735	-
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub Total	**1,11,38,690**	-
14090	Less: Rent Remission and Refunds	(2,501)	
	Sub Total	**1,11,41,191**	-
	Total Income from Fees & User Charges	**1,11,41,191**	-

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	-	-
15011	Sale of Forms & Publications	1,84,735	-
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges - income head- wise	**1,84,735**	-

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Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	8,14,60,762	-
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	**8,14,60,762**	**-**

Schedule IE-7: Income From Investments - General Fund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	**-**	**-**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	14,90,271	-
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**14,90,271**	**-**

Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets		
18040	Recovery From Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	27,93,372	-
18540	Other Income	-	-
	Total Other Income	**27,93,372**	**-**

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Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	9,76,17,815	-
21020	Benefits And Allowances	5,21,692	-
21030	Pension	70,11,570	-
21040	Other Terminal & Retirement Benefits	5,69,409	-
	Total Establishment Expenses	**10,57,20,486**	**-**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	4,66,799	-
22012	Communication Expenses	73,254	-
22020	Books & Periodicals	1,03,268	-
22021	Printing and Stationery	16,70,385	-
22030	Travelling & Conveyance	1,10,383	-
22040	Insurance	4,43,954	-
22050	Audit Fees	76,700	-
22051	Legal Expenses	3,76,180	-
22052	Professional and Other Fees	4,77,665	-
22060	Advertisement And Publicity	13,62,160	-
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	13,21,903	-
	Total Administrative Expenses	**64,82,650**	**-**

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	3,71,76,972	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	7,43,857	-
23050	Repairs & Maintenance - Infrastructure Assets	1,25,25,143	-
23051	Repairs & Maintenance - Civic Amenities	72,87,174	-
23052	Repairs & Maintenance - Buildings	7,98,091	-
23053	Repairs & Maintenance - Vehicles	23,20,856	-
23054	Repairs & Maintenance - Furniture	-	-
23055	Repairs & Maintenance - Office Equipments	74,621	-
23056	Repairs & Maintenance - Electrical Appliances	21,16,491	-
23057	Repairs & Maintenance - Heritage Building	21,215	-
23059	Repairs & Maintenance - Others	95,462	-
23080	Other Operating & Maintenance Expenses	45,79,345	-
	Total Operations & Maintenance	**6,77,39,227**	**-**

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Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (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 Term Loans	-	-
24070	Bank Charges	29,607	-
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**29,607**	-

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	7,83,681	-
25020	Own Programs	4,56,297	-
25030	Share in Programs Of Others	-	-
	Total Programme Expenses	**12,39,978**	-

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants [specify details]	7,01,908	-
26020	Contributions [specify details]	-	
26030	Subsidies [specify details]		
	Total Revenue Grants, Contribution and Subsidies	**7,01,908**	-

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous 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		
	Total Provisions and Write Off		-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets		-
27120	Loss on Disposal Of Investments		-
29010	Transfer to General Activity Fund	33,84,370	-
29050	Public Health,Safety&Disease Control Activity	-	-
29110	Ward/Zone Development	-	-
27180	Other Miscellaneous Expenses		-
	Total Miscellaneous Expenses	**33,84,370**	**-**

Schedule IE-18:- Prior Period Items (Net)

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Income	-	-
18510	Taxes Other - Revenues	-	-
	Recovery of revenues written off	-	-
18540	Other Income	-	-
	Sub - Total Income (a)	-	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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नगर पालिका पांढुर्णा

Vaibhav Pahariya & Company Chartered Accountants

URBAN LOCAL BODY - PANDHURNA

Cash Flow Statement

1-Apr-2022 to 31-Mar-2023

Particulars	Inflow	Outflow	Current Year Amount	Previous Year Amount
Cash flow from operating activities (A) :				
Gross Surplus/ (deficit) over Expenditure			25,51,680	-
Adjustment For				
Add:				
Depreciation	-	-	-	-
Interest & Finance Expenses	29,607		29,607	-
Less:	-		-	-
Profit on Disposal of assets	-	-	-	-
Dividend Income	-	-	-	-
Interest & Finance Income	-	14,90,271	(14,90,271)	-
Investment Income	-	-	-	0
Adjusted Income Over Expenditure before effecting changes in Current Assets and Current Liabilities and Extraordinary Items			10,91,016	-
Changes in Current Assets and Current Liabilities		-		
(Increase) / Decrease in Sundry Debtors	(67,11,043)	-	(67,11,043)	-
(Increase) / Decrease in Stock in hand	-	-	-	-
(Increase) / Decrease in Prepaid Expenses	-	-	-	-
(Increase) / Decrease in Other Current Assets	-	31,59,882	31,59,882	-
(Decrease) / Increase in Deposit Received	(1,93,16,851)	-	(1,93,16,851)	-
(Decrease) / Increase in Deposit Works	-	-	-	-
(Decrease) / Increase in Other Current Liabilities	(2,85,86,693)	-	(2,85,86,693)	-
(Decrease) / Increase in Provisions	-	-	-	-
Extra Ordinary Items (Specify)		-	-	-
Net Cash Generated from/ Used in Operating Activities (A)			(5,03,63,689)	-
Cash flow from investing activities (B) :				
(Purchase) of Fixed Assets & CWIP	-	(8,17,29,790)	(8,17,29,790)	-
Increase/ (Decrease) in Special Fund/ Grant	(41,45,86,832)	-	(41,45,86,832)	-
Increase/ (Decrease) in Earmarked Funds	-	-	-	-
Increase/ (Decrease) in Municipal Funds	-	-	1,47,03,510	-
Increase/ (Decrease) in Reserve Fund		-	-	-
Increase/ (Decrease) in Capital Contribution	38,83,47,492	-	38,83,47,492	-
(Purchase) of Investments	-	7,15,08,199	7,15,08,199	-
Add:	-	-	-	-
Proceed From Disposal of Assets	-	-	-	-
Proceed From Disposal of Investments	-	-	-	-
Investments Income Received	-	-	-	-
Interests Income Received	14,90,271	-	14,90,271	-
Net Cash Generated from/ Used in Investing Activities (B)			(2,02,67,150)	-

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Cash Flow Statement

1-Apr-2022 to 31-Mar-2023

Particulars	Inflow	Outflow	Current Year Amount	Previous Year Amount
Cash flow from financing activities (C) :				
Add:				
Loans from Banks/ Other Received	-	-	-	-
Auto Sweep Investment in Bank				-
Less:		-	-	-
Loans Repaid during the period	-	-	-	-
Loans & Advances to employees	-	-	-	-
Loans to others		-	-	-
Finance Expenses	-	29,607	(29,607)	-
Net Cash Generated from/ Used in Financing Activities (C)			(29,607)	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)			(7,06,60,446)	-
Cash & Cash equivalents at the beginning of the year			13,66,62,878	-
Cash & Cash equivalents at the end of the year			6,60,02,432	-
Cash and Cash Equivalents at the End of the Period comprises of the following account balances at the end of year			-	(13,66,62,878)
i. Cash Balances			-	-
ii. Bank Balances			6,60,02,432	13,66,62,878
iii. Scheduled Co-Operative Banks			-	-
iv. Balance With Post Office			-	-
v. Balance With Other Banks			-	-
TOTAL			6,60,02,432	13,66,62,878

For Urban Local Body - Pandhurna

Accountant

Authorised Signatory

Date:

मुख्य नगर पालिका अधिकारी
नगर पालिका पांढुर्णा

Vaibhav Paharia & Company Chartered Accountants

URBAN LOCAL BODY - PANDHURNA

Pandhurna, Madhya Pradesh

Receipts and Payments

1-Apr-2022 to 31-Mar-2023

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2022 to 31-Mar-2023			1-Apr-2022 to 31-Mar-2023	
Opening Balance		13,66,62,877.83	**21010-00 - Consolidated Salaries, Wages & Bonus**		7,16,92,283.00
45020-01 AU Bank 7139	3,965.00		21010-21 - Wages		1,85,50,902.00
45020-02 AU Bank 4431	5,03,810.00		21020-02 - Remuneration & Fees Councillors		5,21,692.00
45020-03 BOB 1056	4,04,24,570.23		21030-44 EPF		61,31,011.00
45020-04 BOB 1057	78,28,657.50		21030-45 NPS		7,07,861.00
45020-05 BOB 8012	4,647.13		21040-01 - Death Cum Retirement Benefit		1,11,669.00
45020-06 Indian Bank 1715	1,25,89,496.61		21040-11 - Leave Encashment		2,63,877.00
45020-07 Indusind Bank 5714	1,60,573.82		22011-01 - Electricity Charges Office		3,53,969.00
45020-08 Indusin Bank 5723	35,399.73		22012-01 - Telephone Expenses		44,136.08
45020-09 Indusin Bank 0466	2,56,593.28		22012-11 - Web, Internet		26,411.56
45020-10 SBI 3663/189	5,52,53,663.77		22012-21 - Postage Expenses		1,965.00
45020-11 SBI 40588	1,04,90,464.66		22020-00 - Consolidated Books & Periodicals		1,03,268.00
45020-12 SBI 5533	35,895.00		22021-01 - Printing Expenses		11,62,595.00
45020-13 SBI 6781	1,504.05		22021-02 - Stationery		1,38,122.00
45020-14 UBI 2595 PMAY	12,02,873.00		22021-03 - Computer Stationery And Consumables		2,12,642.00
45020-15 UBI 10987	94,876.54		22021-04 Photo Copy Expenses		97,706.00
45020-16 UBI 10989	55,77,221.82		22021-05-Photo Graphy		59,320.00
45020-17 YES Bank 0050	12,95,719.69		22030-21 - Hire & Conveyance Expenses		1,10,383.00
Cash	9,02,946.00		22040-02 - Insurance Vehicles		4,43,954.00
11001-41 - Surcharge on Property and Water Tax		3,81,830.00	22050-00 - Consolidated Audit Fees		76,700.00
11002-42 - Surcharge on Water - Domestic		640.00	22051-01 - Legal Fees		3,76,180.00
11080-06 Health Tax Bakaya		1,27,395.00	22052-21 - Consultancy Fees,Charges		4,77,664.85
11080 -11 Health Current Tax		51,964.00	22060-01 - Advertisement Expenses		5,45,658.80
12010-11 - Stamp Duty on Transfer of Properties		56,13,300.00	22060-11 - Publicity Expenses		74,610.00
12020-01 - Compensation in Lieu of Octoi		6,00,15,072.00	22060-31 - Cultural Events		7,41,891.00

मुख्य नगर पालिका अधिकारी

Receipts	Nagar Palika Parishad Pandhurna	Payments	Nagar Palika Parishad Pandhurna
	1-Apr-2022 to 31-Mar-2023		1-Apr-2022 to 31-Mar-2023
13010-01 - Rent From Markets	35,40,822.84	22080-00-Consolidated Other Administrative Expense	2,30,918.18
13010-02 - Shops Premium Rashi	33,74,320.00	22080-04 E-Librery	1,91,658.00
13010-03 - Rent From Community Halls	5,64,475.00	22080-12 Public Welfare Exp.	3,23,924.00
13010-12-Saptahik Market Fee	8,06,475.00	22080-51 - Miscellaneous Expenses	1,11,325.00
13010-13 Pandit Dindyal Mangal Bhawan	53,000.00	22080-88 Tent Houses Exp.	3,36,853.00
13080-11 - Parking Lots	55,000.00	23010-00 - Consolidated Power & Fuel	22,70,778.00
14010-02 - Colony Empanelment and Inspection Fees	26,83,361.18	23010-01 - Water Works City	73,44,949.00
14010-04-Pasupanjiyan	86,768.00	23010-02 - Street Lighting City	24,02,194.00
14010-45 Renewal Fees	10,299.00	23010-03 FUEL	1,16,17,839.20
14010-50 Namankan Sulk	1,56,204.00	23010-05 Water Way Gramin	26,67,123.00
14011-01 - Trade License Fees	7,160.00	23010-07 Street Gramin	1,13,082.00
14011-06 - Fees From Casual Vendors	2,75,487.00	23010-11 Ground Light	15,002.00
14014-01 - Development Charges	3,90,840.00	23010-33 Water Supply Nandveni Mohgao	7,14,675.00
14014-14 Colony Develop. Charges	5,10,246.00	23010-44 Nadalwani Electricity Charges	14,47,675.00
14015-03 -Building Construction Regularization Fees	13,72,399.00	23040-01 - Hire Charges Of Machineries	4,73,632.00
14020-02 - Water Tax	190.00	23050-00 -Consoli Repairs&Maintenance Infrastructure Assets	20,35,245.26
14020-04 - Penalty Charges	2,77,081.00	23050-01 - Concrete Roads(CCR)	8,02,851.34
14020-11 Polothin Penalty	5,800.00	23050-02 - Metalled Roads (Bitumen)	88,151.00
14040-00 - Consolidated Other Fees	54,327.00	23050-03 - Other Roads	85,519.00
14040-04-NOC	500.00	23050-05 Boundary Wall	27,650.00
14040-05 - Property Transfer Charges	15,000.00	23050-11 - Underground Drains	1,28,810.00
14040-10 - Delay Fees	11,582.00	23050-21 - Water Ways	23,30,046.23
14040-12 - Road Cutting Charges	2,92,039.00	23050-22 - Borewell	42,277.00
14040-13 - Application Fees	25,312.00	23050-35-Motor Pump	2,13,782.00
14040-15 - Nal Connection(Sayojan) Charges	1,80,825.00	23051-00 -Consoli Repairs&Maintenance-Civic Amenities	6,77,949.00
14040-22 Swakchha Sulk	75,901.00	23051-01 - Parks, Nurseries & Gardens	7,35,631.00
14050-00 - Consolidated User Charges	6,079.00	23051-06 Workshop & Helth Department	49,74,449.66
14050-02 - Septic Tank Cleaning Charges	1,09,707.00	23051-44 Painting Work	5,400.00
14050-08 - Water Supply	1,500.00	23052-00 - Consoli Repairs & Maintenance -Buildings	1,50,711.88
14050-10- Dakhal Shulk	2,20,266.00	23052-03 - Market Building	86,404.00

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नगर पालिका परिषद

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2022 to 31-Mar-2023			1-Apr-2022 to 31-Mar-2023	
14050-15 Kanji House Charges		3,500.00	23052-09 - School Building		35,400.00
14050-16 - New Nal Connection Charges		20,49,713.00	23052-11 - Temples		87,303.00
14050-17 Librery Charges		14,940.00	23052-15 Toilet Repairing		3,38,489.00
14050-21 Service Charges		3,090.00	23053-00 - Consoli Repairs & Maintenance -Vehicles		19,03,539.95
14090-11 - Water Supply		2,501.00	23053-04 - Trucks (Tractor)		10,000.00
15011-01 - Sale of Tender Papers		1,69,530.00	23053-05 - Tankers		4,425.00
15011-02 - Sale of Ration Card & Other Forms		15,205.00	23053-13 JCB Repaire		1,52,890.92
16010-00 - Consolidated Revenue Grants		2,65,000.00	23055-10-Cooler		74,621.00
17110-00 - Consolidated Interest From Bank Accounts		14,90,271.00	23056-02 - Electrical Fittings		10,29,189.61
18080-00 - Consolidated Miscellaneous Income		3,72,372.00	23056-11 Electricty Pole		2,51,539.14
18080-92 SAMEKIT ANUDAN		24,21,000.00	23057-13 - Liabrary		21,215.00
31010-00 - Consolidated Municipal Fund		91,30,897.00	23059-01-Shed & Chabutra		95,462.00
32010-22 15th Commission Grants		66,39,000.00	23080-00-Consoli Other Operating&Maintenance Expenses		91,191.99
32010-22 15TH FIN COMMISION Tied		1,95,72,000.00	23080-02 - Supervision Testing & Inspection Charges		2,88,146.46
32020-00 - Consolidated Grants From State Govt.		29,56,329.00	23080-03 - CHEMICALS		1,41,512.00
32020-04 - SDRF GRANTS		40,03,000.00	24070-00 - Consolidated Bank Charges		29,606.73
32020-11 - Grants for Road Construction Kk		72,30,000.00	25010-00 - Consolidated Election Expenses		7,83,681.00
32020-11 - State Finance Commission		1,22,35,000.00	25020-00 - Consolidated Own Programme		4,56,296.60
32020-13 Kayakalp Grant		99,00,000.00	26010-05 ANTISTY SAHAYATA RASHI		2,60,000.00
32020-14-MP / MLA Grant C		1,01,323.00	26010-19-Sawach Bharat Mission		91,238.00
32020-15-LADLI BAHAN		1,50,000.00	32020-58 MOHGAON PIPE LINE		2,92,27,000.00
32020-16-Pay Jal Sanket Niwaran Water Fund		40,14,000.00	34010-01 - Earnest Money Deposi (EMD)		30,818.00
32020-17-Mool Bhoot Yojna c		1,03,31,000.00	34010-11 - Security Deposit(SD)		59,42,839.81
32020-21 - MLA LAD (Local Area Development Fund OK		22,00,800.00	34020-03-Rain Water Harvesting		47,000.00
32020-54 Samagra Samajik Surakjha Abhiyan OK		66,600.00	35012-23 - Loans From Govt. Bodies & Association		35,000.00
32020-56-Grant for PMAY Kk		14,00,000.00	35020-00 - Consolidated Recoveries Payable		25,91,210.00
34010-01 - Earnest Money Deposi (EMD)		77,136.00	35020-08 GST		8,22,085.00
35080-01 - Stale Cheques		1,32,133.00	35020-22 - TDS - Contractors		14,35,272.00

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नगर पालिका पांढुर्णा

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2022 to 31-Mar-2023			1-Apr-2022 to 31-Mar-2023	
43110-01 - Property Tax Receivable -Current Year		39,15,782.00	35080-01 - Stale Cheques		1,32,133.00
43110-07 - Property Tax Receivable -Others		12,73,653.00	41020-14-Shed & Chabutra Constn		1,62,934.07
43120-01 - Other Tax Receivable -Current Year		7,83,034.00	41032-04 - Pipes		96,530.00
43120-05 - Other Tax Receivable -Others		6,76,781.00	41033-04- Electric Pole		1,48,793.00
43120-21 Education Cess		7,96,366.00	41040-00 - Consolidated Plant & Machinery		19,455.00
43120-22 Education Cess Bakaya		2,59,915.00	41040-03 Fogging Machine		43,680.00
43120-31 Vikash Upkar Chalu		12,09,030.00	41050-33 Free Wheels Diesel Rckshaw		12,60,762.00
43120-32 Nagari Vikas Upkar Bakaya		3,56,131.00	41060-02 - Computers		4,86,619.00
43130-01 - Water Supply Receivable -Current Year		10,06,443.00	41060-08 - Printer		48,595.00
43130-05 - Water Supply Receivable -Others		15,03,254.00	41060-10- Cooler		86,890.00
43130- 12 Garbage Charges Baakaya		3,83,018.00	41060-21 CCTV		1,35,747.00
43130-9 Garbage Charges Current		9,68,093.00	41060-33 Laptop		85,698.98
43140-01 - Rent Receivable - Current Year		7,35,703.00	41070-00 - Consolidated Furniture & Appliances		1,71,331.00
43140-05 - Rent Receivable - Others		19,01,960.00	41070-01 - Chairs		3,78,883.00
Namankan Application Fees		11,85,634.00	41070-02 - Tables		1,17,740.00
			41070-03 - Almirahs		70,518.00
			41070-09 - Others		81,732.00
			41080-06 Gym Samagri		18,98,802.00
			Consolidated Creditors		6,85,37,960.55
			Closing Balance		6,60,02,432.00
			45020-02 AU Bank 4431	5,34,216.00	
			45020-03 BOB 1056	2,13,93,111.33	
			45020-04 BOB 1057	1,12,13,027.50	
			45020-06 Indian Bank 1715	75,01,777.99	
			45020-07 Indusind Bank 5714	1,66,995.82	
			45020-08 Indusin Bank 5723	36,750.73	
			45020-09 Indusin Bank 0466	2,67,128.28	
			45020-10 SBI 3663/189	1,29,61,761.81	
			45020-11 SBI 40588	9,18,913.66	

Receipts	Nagar Palika Parishad Pandhurna		Payments	Nagar Palika Parishad Pandhurna	
	1-Apr-2022 to 31-Mar-2023			1-Apr-2022 to 31-Mar-2023	
			45020-12 SBI 5533	35,895.00	
			45020-14 UBI 2595 PMAY	26,48,780.00	
			45020-15 UBI 10987	1,04,681.44	
			45020-16 UBI 10989	61,16,970.75	
			45020-17 YES Bank 0050	13,80,624.69	
			Cash	7,21,797.00	
Total		33,19,17,184	Total		33,19,17,184

For Urban Local Body - Pandhurna

Accountant

Authorised Signatory

मुख्य नगर पालिका अधिकारी
नगर पालिका पांढुर्णा

Vaibhav Pahariya & Company
PAN: AAFFV4199L
FRN: 016097C
Chartered Accountants

URBAN LOCAL BODY - PANDHURNA

Trial Balance

1-Apr-2022 to 31-Mar-2023

Particulars	Urban Local Body - Pandhurna 1-Apr-2022 to 31-Mar-2023			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Assets	**136662877.83 Dr**	*230667780.02*	*301328225.85*	**66002432.00 Dr**
45010-00 Cash-in-Hand	902946.00 Dr	21589325.00	21770474.00	721797.00 Dr
Cash	902946.00 Dr	*21589325.00*	*21770474.00*	721797.00 Dr
Bank Accounts	135759931.83 Dr	209078455.02	279557751.85	65280635.00 Dr
45020-01 AU Bank 7139	3965.00 Dr		*3965.00*	
45020-02 AU Bank 4431	503810.00 Dr	*30406.00*		534216.00 Dr
45020-03 BOB 1056	40424570.23 Dr	*43591602.84*	*62623061.74*	21393111.33 Dr
45020-04 BOB 1057	7828657.50 Dr	*3384370.00*		11213027.50 Dr
45020-05 BOB 8012	4647.13 Dr		*4647.13*	
45020-06 Indian Bank 1715	12589496.61 Dr	*266773.00*	*5354491.62*	7501777.99 Dr
45020-07 Indusind Bank 5714	160573.82 Dr	*6422.00*		166995.82 Dr
45020-08 Indusin Bank 5723	35399.73 Dr	*1351.00*		36750.73 Dr
45020-09 Indusin Bank 0466	256593.28 Dr	*10535.00*		267128.28 Dr
45020-10 SBI 3663/189	55253663.77 Dr	*148371899.18*	*190663801.14*	12961761.81 Dr
45020-11 SBI 40588	10490464.66 Dr	*9435026.00*	*19006577.00*	918913.66 Dr
45020-12 SBI 5533	35895.00 Dr			35895.00 Dr
45020-13 SBI 6781	1504.05 Dr		*1504.05*	
45020-14 UBI 2595 PMAY	1202873.00 Dr	*1445907.00*		2648780.00 Dr
45020-15 UBI 10987	94876.54 Dr	*113374.00*	*103569.10*	104681.44 Dr
45020-16 UBI 10989	5577221.82 Dr	*2335884.00*	*1796135.07*	6116970.75 Dr
45020-17 YES Bank 0050	1295719.69 Dr	*84905.00*		1380624.69 Dr
1 - Revenue Income			*187849905.47*	**187849905.47 Cr**
110 - Tax Revenue			15567109.32	15567109.32 Cr
11001 - Property Tax			*6982917.32*	*6982917.32 Cr*
11002 - Water Tax (Incl Fee & Charges)			*2975640.00*	*2975640.00 Cr*
11003 - Samekit Kar			*2052150.00*	*2052150.00 Cr*
11006 - Education Tax			*1350686.00*	*1350686.00 Cr*
11080 - Others Taxes			*2205716.00*	*2205716.00 Cr*
120 - Assigned Revenues & Compensations			65628372.00	65628372.00 Cr
12010 - Taxes & Duties Collected By Others			*5613300.00*	*5613300.00 Cr*
12020 - Compensation in Lieu Of Taxes & Duties			*60015072.00*	*60015072.00 Cr*
130 - Rental Income From Municipal Properties			9584092.84	9584092.84 Cr
13010 - Rent From Civic Amenities			*9529092.84*	*9529092.84 Cr*
13080 - Other Rents			*55000.00*	*55000.00 Cr*
140 - Fees & User Charges			11141191.18	11141191.18 Cr
14010 - Empanelment & Registration Charges			*2936632.18*	*2936632.18 Cr*
14011 - Licensing Fees			*282647.00*	*282647.00 Cr*
14014 - Development Charges			*901086.00*	*901086.00 Cr*
14015 - Regularisation Fees			*1372399.00*	*1372399.00 Cr*
14020 - Penalties And Fines			*283071.00*	*283071.00 Cr*
14040 - Other Fees			*1841120.00*	*1841120.00 Cr*
14050 - User Charges			*3521735.00*	*3521735.00 Cr*
14090 - Fees Remission and Refund			*2501.00*	*2501.00 Cr*
150 - Sale & Hire Charges			184735.00	184735.00 Cr
15011 - Sale of Forms & Publications			*184735.00*	*184735.00 Cr*

मुख्य नगर पालिका अधिकारी

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
160 - Revenue Grants, Contribution & Subsidies			81460762.13	81460762.13 Cr
16010 - Revenue Grants			81460762.13	81460762.13 Cr
171 - Interest Earned			1490271.00	1490271.00 Cr
17110 - Interest From Bank Accounts			1490271.00	1490271.00 Cr
180 - Other Icome			2793372.00	2793372.00 Cr
18080 - Miscellaneous Income			2793372.00	2793372.00 Cr
2 - Revenue Expenditure		185298225.59		**185298225.59 Dr**
210 - Establishment Expenses		105720486.00		105720486.00 Dr
21010 - Salaries, Wages And Bonus		97617815.00		97617815.00 Dr
21020 - Benefits And Allowances		521692.00		521692.00 Dr
21030 - Pension		7011570.00		7011570.00 Dr
21040 - Other Terminal & Retirement Benefits		569409.00		569409.00 Dr
220 - Administrative Expenses		6482650.47		6482650.47 Dr
22011 - Office Maintenance		466799.00		466799.00 Dr
22012 - Communication Expenses		73253.64		73253.64 Dr
22020 - Books & Periodicals		103268.00		103268.00 Dr
22021 - Printing and Stationery		1670385.00		1670385.00 Dr
22030 - Travelling & Conveyance		110383.00		110383.00 Dr
22040 - Insurance		443954.00		443954.00 Dr
22050 - Audit Fees		76700.00		76700.00 Dr
22051 - Legal Expenses		376180.00		376180.00 Dr
22052 - Professional and Other Fees		477664.85		477664.85 Dr
22060 - Advertisement And Publicity		1362159.80		1362159.80 Dr
22080 - Other Administrative Expenses		1321903.18		1321903.18 Dr
230 - Operations & Maintenance		67739226.79		67739226.79 Dr
23010 - Power & Fuel		37176971.50		37176971.50 Dr
23040 - Hire Charges		743857.00		743857.00 Dr
23050 - Repairs & Maintenance Infrastructure Assets		12525143.05		12525143.05 Dr
23051 - Repairs & Maintenance Civic Amenities		7287173.66		7287173.66 Dr
23052 - Repairs & Maintenance Buildings		798091.48		798091.48 Dr
23053 - Repairs & Maintenance Vehicles		2320855.87		2320855.87 Dr
23055 - Repairs & Maintenance Office Equipments		74621.00		74621.00 Dr
23056 - Repairs & Maintenance Electrical Appliances		2116491.01		2116491.01 Dr
23057 - Repairs & Maintenance Heritage Building		21215.00		21215.00 Dr
23059 - Repairs & Maintenance Others		95462.00		95462.00 Dr
23080 - Other Operating & Maintenance Expenses		4579345.22		4579345.22 Dr
240 - Interest & Finance Charges		29606.73		29606.73 Dr
24070 - Bank Charges		29606.73		29606.73 Dr
250 - Programme Expenses		1239977.60		1239977.60 Dr
25010 - Election Expenses		783681.00		783681.00 Dr
25020 - Own Programme		456296.60		456296.60 Dr
260 - Revenue Grants, Contribution and Subsidies		701908.00		701908.00 Dr
26010 - Grants		701908.00		701908.00 Dr
290 - Transfer To Activity Funds		3384370.00		3384370.00 Dr
29010 - General Activity		3384370.00		3384370.00 Dr
3 - Capital Receipts and Liabilities	**1184174921.70 Cr**	742125312.12	682685938.07	**1124735547.65 Cr**
310 - Municipal (General) Fund	120233603.10 Cr	74879146.63	89582656.69	134937113.16 Cr
31010 - Municipal Fund	120233603.10 Cr	74879146.63	89582656.69	134937113.16 Cr
311 - Earmarked Funds	7321686.00 Cr			7321686.00 Cr
31110 - Special Funds (Specify Each Fund Type)	7321686.00 Cr			7321686.00 Cr
312 - Reserve Funds	514137474.77 Cr		388347492.00	902484966.77 Cr
31210 - Capital Contribution			384963122.0[illegible]	[illegible]22.00 Cr

मुख्य नगर पालिका अधिकारी
नगर पालिका [illegible]

Particulars	Opening Balance	Transactions Debit	Transactions Credit	Closing Balance
31250 - General Reserve	514137474.77 Cr		3384370.00	517521844.77 Cr
320 - Grants, Contribution for Specific Purposes	447961048.13 Cr	530061564.13	115474732.00	33374216.00 Cr
32010- Central Government	127433370.13 Cr	148571446.13	26211000.00	5072924.00 Cr
32020 - State Government	320527678.00 Cr	381490118.00	89263732.00	28301292.00 Cr
340 - Deposits Received	56655662.70 Cr	21737407.81	2420556.83	37338811.72 Cr
34010 - From Contractors/Suppliers	56655662.70 Cr	21690407.81	2373556.83	37338811.72 Cr
34020 - Deposits - Revenues		47000.00	47000.00	
350 - Other Liabilities	37865447.00 Cr	115447193.55	86860500.55	9278754.00 Cr
35010 - Creditors		68537960.55	68537960.55	
35011 - Employee Liabilities			5630552.00	5630552.00 Cr
35012 - Secured Loans	11096274.00 Cr	11096274.00		
35012 - Unsecured Loans		35000.00	35000.00	
35013 - Outstanding Liabilities			1283999.00	1283999.00 Cr
35020 - Recoveries Payable	26882977.00 Cr	35645826.00	10632728.12	1869879.12 Cr
35030 - Government Dues Payable			494323.88	494323.88 Cr
35041 - Advance Collection of Revenues	113804.00 Dr		113804.00	
35080 - Others, Miscellaneous		132133.00	132133.00	
4 - Capital Expenditure & Assets	**1047512043.87 Dr**	158242106.66	144469355.00	**1061284795.53 Dr**
410 - Fixed Assets	959212997.87 Dr	67421814.24		1026634812.11 Dr
41010 - Land	31859354.16 Dr			31859354.16 Dr
41015 - Lakes and Ponds	313561.00 Dr			313561.00 Dr
41020 - Buildings	127123616.82 Dr	43248297.48		170371914.30 Dr
41030 - Road	65278207.82 Dr	6297131.93		71575339.75 Dr
41031 - Sewerage And Drainage	6234305.21 Dr	434676.49		6668981.70 Dr
41032 - Waterways	9268061.98 Dr	3301911.55		12569973.53 Dr
41033 - Public Lighting	6561139.74 Dr	1380324.81		7941464.55 Dr
41040 - Plant & Machinery	1288948.57 Dr	298954.00		1587902.57 Dr
41050 - Vehicles	7152099.88 Dr	7568362.00		14720461.88 Dr
41060 -Office & Other Equipments	1381028.84 Dr	983539.98		2364568.82 Dr
41070 -Furniture, Fixtures,Fitting & Electrical Applianc	3938261.85 Dr	1699314.00		5637575.85 Dr
41080 - Other Fixed Assets	698814412.00 Dr	2209302.00		701023714.00 Dr
412 - Capital Work-in- Progress		54907975.42	40600000.00	14307975.42 Dr
41210 - Assets Out Of Specific Grants		49942247.96	40600000.00	9342247.96 Dr
41220 - Assets Out Of Special Funds		4965727.46		4965727.46 Dr
420 - Investments -General Fund	71508199.00 Dr		71508199.00	
42080 - Other Investments	71508199.00 Dr		71508199.00	
430 - Stock - In- Hand	198854.00 Dr			198854.00 Dr
43010 - Stores	198854.00 Dr			198854.00 Dr
431 - Sundry Debtors (Receivables)	13432111.00 Dr	35912317.00	29201274.00	20143154.00 Dr
43110 - Receivables For Property Taxes	13432111.00 Dr	10961930.00	18621546.00	5772495.00 Dr
43120 - Receivable For Other Taxes		10158079.00	4081257.00	6076822.00 Dr
43130 - Receivable For Fees & User Charges		9973308.00	3860808.00	6112500.00 Dr
43140 - Receivable From Other Sources		4819000.00	2637663.00	2181337.00 Dr
461 - Accumulated Provisions Against Loans,Advances an	3159882.00 Dr		3159882.00	
46120 - Advances	3159882.00 Dr		3159882.00	
Grand Total		1316333424.39	1316333424.39	

मुख्य नगरपालिका अधिकारी
नगर पालिका

Vaibhav Pahariya & Company
Chartered Accountants

Office of Muncipal Council Pandhurna , Distt. Chhindwara

MIS Report for Water Tax Collection From 01 Apr 2022 to 31 March 2023

S No.	Water Connection Count	Current Demand (In lakhs)	Arrear Demand(In lakhs)	Total Demand (In lakhs)	Current Collection (In Lakhs)	Arrear Collection (In Lakhs)	Total Collection (In Lakhs)	Collection through Online (O = M + W) (In Lakhs)	Collection through Mobile App (M) (In Lakhs)	Collection through Web App (W) (In Lakhs)	Collection AT CashDesk/App (In Lakhs)
1	5237	29.75	48.84	78.59	10.10	15.02	25.12		0.02	0	0.02

Office of Muncipal Council Pandhurna , Distt. Chhindwara

IIS Report for Vividh Tax & Abpas Collection From 01 Apr 2022 to 31 March 2023

S.No	Total Collection	Vivid Cash Collection	Vivid Cheque Collection	Vivid Pos Collection	Vivid DD Collection	Vivid Rtgs/Neft Collection	Abpas Online Collection
1	114.42	90.84	1.26	0	0	0	22.33

मुख्य नगर पालिका अधिकारी
नगर पालिका पांढुर्ना

Office of Muncipal Council Pandhurna , Distt. Chhindwara

MIS Report for Rental Property Tax Collection From 01 Apr 2022 to 31 March 2023

S.No	Rental Property Count	Rental Property Count(Tax Paid	Demand Arrears(In Lakhs)	Demand Current(In Lakhs)	Demand Total(In Lakhs)	Collection Cash(In Lakhs)	Collection Arrears(In Lakhs)	Collection Current(In Lakhs)	Amount Total(In Lakhs)	Achieve %	Receipt Collection Count Cash
1	314	255	36.29	11.9	48.19	26.38	19.02	7.36	26.38	54.74	1026

मुख्य नगर पालिका अधिकारी
नगर पालिका पांढुरना

मुख्य नगरपालिका अधिकारी,
नगरपालिका परिषद,
पांढुरना.

Office of Muncipal Council Pandhurna , Distt. Chhindwara

MIS Report for Property Tax Collection From 01 Apr 2022 to 31 March 2023

S.No	Tax Name	Current Year	CURRENT YEAR COLL	Current Year Left	Current Year Percent	Arrears	ARREARS COLL	Arrear Left	Arrear Payment Percent	Total	TOTAL COL	Total Left
1	Property Tax	6601084	3912148	2688936	59.27	4360843	1272430.2	3088412.8	29.18	10961927	5184578.7	5777348.8
2	Samekit Kar	2052150	782801	1269349	38.15	2497750	677080.3	1820669.7	27.11	4549900	1459881.[illegible]	[illegible]
3	Nagariya Vikas Upkar	2026357	1209016	817339	59.66	1323072	356193.6	964878.4	26.96	[illegible]	1565211.[illegible]	[illegible]
4	Sikcha Upkar	1350586	796272	554414	58.95	910064	260169.3	649894.7	28.59	[illegible]	1056441.3	[illegible]
5	Garbage_charge	1112940	967799	145141	86.96	1001368	384184	617184	38.37	[illegible]	[illegible]	[illegible]
6	[illegible]	0	29596	0	0	1001658	313208.6	688449.4	[illegible]	[illegible]	[illegible]	[illegible]
	Total	13143217	7687734	5455483	61.27	11092755	3263266	7829489	24.86	24235972	10951000	13284972

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद पांढुर्णा