

AUDIT REPORT

NAME OF ULB : NAGAR PALIKA PARISHAD SEONI
MALWA
ADDRESS : SEONI MALWA,
NARMADAPURAM (M.P)
FINANCIAL YEAR : 2021-22



AUDITOR
NRBP & ASSOCIATES
CHARTERED ACCOUNTANT

104, PLATINUM, MAHENDRA GREEN WOODS EXTENSION,
JATKHEDI, BHOPAL – 462047

EMAIL: nrpbfca@gmail.com

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N R P B & Associates

Chartered Accountants

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Bhopal - 462047

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Parishad Seoni malwa, Dist. Narmadapuram ("the ULB"), which comprise the Receipt & Payment Account for the year then ended March 2022, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair View of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal

Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the municipal accounting manual for safeguarding of the assets of the ULB and for 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 miss statement, whether due to fraud or error however, in this case ULB is not in practice of maintaining balance sheet, so receipt and payment & income and




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expenditure account shall be considered as final statement on which we express our opinion.

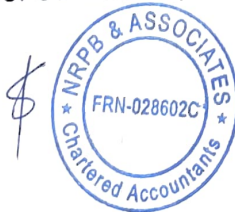
1. AUDITORS RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., and Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misses statement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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2. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effect so the matter described in the report attached below, the Receipt & payment Account & income and expenditure account annexed to this report given true and fair view of financial transaction affected by ULB and recorded these transaction in cash book for the financial year ending as on 31st march 2022.

3. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

4. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

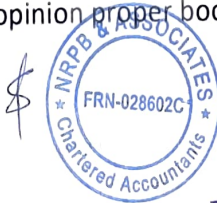
Cash register is not maintained manually and the amount taken by ULB is from the portal.

Our opinion is not modified in respect of these matters.

5. We further report that:

We have sought and , expect for the possible effect of the matters described in the basics for qualified opinion paragraph above, obtained all the information and explanation which to the best of our knowledge end belief were necessary for the purpose of our audit;

Expect for the possible effect of the matters described in the basic for qualified opinion paragraph above , in our opinion proper books of account as required by



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municipal accounting manual have been kept by the ULB so far as appear from our examination of those books.

The receipt and payment accounts deal with by this report are in agreement with the books of accounts.


Expect for the matters described in the basis for qualified opinion paragraph above, the receipt & payment account & income and expenditure account comply with the municipal accounting manual and accounting standard applicable to the urban local bodies.

The matter described in the basis for qualification opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

The qualification relating to the maintenance of accounts and other matter connected there with area started in the basis for qualified opinion paragraph above

With respect to the adequacy of the internal financial control over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure1'.




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Annexure1

Report on internal financial control over financial reporting.

1. Report on the internal financial control of the ULB('ULB')

We have audited the internal financial control over financial reporting of nagar parisad Seoni Malwa, Dist. Narmadapuram ('ULB') as of march 31, 2022. In conjunction with our audit of the financial statement of the ULB for the year ended on that date.

2. Management responsibility for internal financial controls

The ULB's management is responsible for establishment and maintaining internal financial controls based on the internal control over financial reporting criteria establishment by the ULB. These responsibility include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets the, prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the municipal corporation Act,1956 including the municipal accounting manual and accounting principles generally accepted in Indian applicable to the urban local bodies.

3. Auditor's responsibility

Our responsibility is to express an opinion on the ULB's internal financial control over financial reporting based on our audit. We conducted our audit in accordance with the guidance note on audit of internal financial controls over financial reporting (the guidance note) and the standards on auditing, to the extent applicable to an audit of internal financial control both issued by the institute of chartered accountants of India. Those standards and the guidance note require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial control over financial reporting was establishment and maintained if such control operated effectively in all material respects.



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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk so material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls over Financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purpose in accordance with generally accepted accounting principles. A ULB's internal control over financial reporting includes those policies and procedure that;

- a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the ULB;
- b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance as necessary with generally accepted accounting principles, and that receipt and expenditures of the ULB are being made only in accordance with authorization of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized, use, or disposition of the ULB's assets that could have a material effect on the financial statement.

5. Inherent limitation of Internal Financial Control over Financial Reporting.



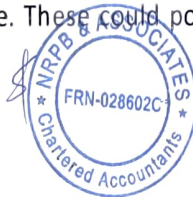
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Because of the inherent limitation of internal financial control over financial reporting, including the possibility of collusion or improper management override of control, material misstatement due to error or fraud may occur and not be detected. Also projection of any evaluation of the internal financial control over financial reporting to future period are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in condition, or that the degree of compliance with the policies or procedures may deteriorate.

6. Qualified opinion

According to the information and explanation given to us and based on our audit, the following material weakness have been identified as at March 31, 2022;

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal control adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to fraud when performing risk assessment.
- b) The ULB did not have an appropriate internal financial control system for tax and user charges collection, tax demand evaluation which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal financial control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payable, consumption, inventory and expense account balance.
- d) The ULB did not have an appropriate internal financial control system for fixed assets with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed assets was also not adequate. These could potentially result in material




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misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of march 31, 2022 based on the criteria established by the ULB.

We have considered the material weakness identified and reported above in determining the nature timing, and extent of audit tests applied in our audit of the march 31st 2022 financial statement of the ULB, and these material weakness do not affect our opinion on the financial statement of the ULB.



A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke.

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Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. AUDITS OF REVENUE

1. The auditor is responsible for audit for revenue from various sources.
As ULB started revenue recovery procedure in 2021-22.
2. We have audited the resource of revenue of the sample basis.
3. He is also responsible to check the revenue receipt from the counter files of the receipt book and verify that the money receipt is duly deposited in respective bank account.
No revenue recovery produced during the audit.
4. Percentage of revenue collection increase or decrease in various heads in property tax, samekit kar, shiksha upkar , nagriya vikas upkar , and other tax compared to previous year shall be part of report.
No revenue recovery produced during the audit.
5. Delay beyond 2 working days shall be immediately brought to the notice of commissioner /CMO.
No revenue recovery reported during financial year reported under this Audit.
6. The entries in cash book shall be verified;
We have verify on the test check basis no major discrepancies found.
7. The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details related to target were provided by ULB.
8. We have not seemed any Investment on lesser interest rate.
9. The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.



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As per information provided by ULB, it does not possess any FDR.

10. The case where, the investments are made on lesser interest rates be brought to the notice of the commissioner/CMO.

As per information provided by ULB, it does not process any investment Or FDR.

2. AUDIT OF EXPENDITURE:

1. The auditor is responsible for audit of expenditure under all the schemes. We have verified the expenditure under various heads which was recognized and entered in the book of accounts produced before us for verification.

2. We covered the expenditure on the sample basis during the process of Audit.

3. He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on the test check basis which were supported by relevant voucher/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

4. He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification.

5. He shall verify that the expenditures for a particular scheme is limited to the funds allocated for that particular schemes any over payment shall be brought to the notice of the commissioner /CMO.
Details relating to deviation of expenditure, if any, as per audit para.

6. He shall also verify that the expenditure is accordance with the guideline directives, acts and rules issues by government of India /State government.



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As explained to us, ULB follows the necessary guidelines, directives, act and rules issued by government of India and state government. However ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditure in accordance with such guidelines etc.

7. During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on the test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follow the hierarchy of sanction and approvals depending upon the nature of the transaction and financial limits.

8. All the expenses were under financial propriety and the expenditure was according to the financial and administrative sanction accorded by the competent authority.

9. The auditor shall be responsible for verification of schemes wise/ project wise utilization certificate(UC's)UC's shall be tallied with the receipt & payment accounts and creation of fixed assets.

Utilization certificate of various scheme for verification of scheme wise project/wise utilization certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof nor completion of work from respective department. There is no cross check mechanism exists to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed assets and its recognition in fixed assets register and book of accounts of the ULB.

10. In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.



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3. AUDIT OF BOOK KEEPING

1. The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of book of accounts, it was noticed by us that the ULB has not maintained / produced before us fixed assets registers, security deposit register, stock register, loan register, register of earnest money deposits etc.as prescribed under MP MAM.

2. We could not check all the books of accounts which were maintained by the Municipal Council.

3. As stated in point no.1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per accounting rules applicable to the urban local Bodies.

As per information and explanation provided to us by the management of the ULB no specific condition related to advance are placed. Hence it is not possible for us to verify the cases of timely recovery to advance if any.

4. The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report. As per the basis of cashbook and bank accounts, there were no difference to reconcile and hence BRS was not required to be prepared. The balance as on 31st march 2021 between cashbook total and bank total as follow:

5. Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statement are not prepared the auditor will help in the preparation of BRS's
Cash Book Is reconciled with bank statements.

6. He shall be responsible for verifying the entries in the Grant register. The



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receipts and payment of grants shall be duly verified from the entries in cash book.

Grant register were not made available to us. Hence verification of the same cannot be done from the entries in cash book.

7. The auditor shall verify the field added register form other records and discrepancies shall be brought to the notices of Commissioner/CMO.

Fixed asset register were not prepared by ULB. However they have list of properties

Received form panchayat.

8. The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB does not maintain separate cash book for PMAY scheme. However the same was not produced before us during the course of audit and hence we cannot comment on reconciliation with receipt& payment and opening and closing balance.

4. Audit of FDR

1. The auditor is responsible for audit of all fixed deposits and term deposits.

ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.

2. It shall be ensured that proper record of FDR is maintained and renewals are timely done.

ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.

3. The case where FDR's /TDR are kept at low rate of interest the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.

ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.



4. Interest earned on FDR/TDR shall be verified from entries in the cash Book.

ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.

5. Audit of Tenders/Bids

1. The auditor is responsible for audit of all tenders/bids invited by the ULB.

No tender related documents were provided, so we can comment on procedures of tenders/bids. It was explained to us that bid were invited online where the tender amount exceeding Rs. One lakh and for value less than one lakh, manual bids were asked.

2. He shall verify check whether competitive tendering procedures are followed for all bids. No tender floated related document were provided, so we can comment on whether competitive tendering procedure were followed for all bids or not.

3. He shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.

No tender floated related document were provided, so we cannot verify the receipt of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.

4. The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.

No such bank guarantees were produced before us for verification.

5. The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified a brought to the notice of Commissioner ICMO.

No such bank guarantees were produced before us for verification. Therefore it is not possible for us to comment on the condition of BG.



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6. The cases of extension of BG shall be brought to the notice of Commissioner/ CMO proper guidance to extend the BC's shall also be given to ULB.
No such bank guarantees were produced before us for verification. Therefore it is not possible for us to comment on the condition of BG.

7. The contract closure shall also be verified by the auditor.
No contract closure document were made available to us for verification.

8. No bank guarantee has been received.

6. Audit of Grants & Loans

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



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REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

S.NO	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
1.	Audit of book keeping	Verification of books of accounts and stores are maintained as per accounting rules advance register and check timely recovery, bank reconciliation statement grant register fixed assets register.	Journal, Trail Balance, etc. not maintained.	Required books of accounts as prescribed under MP MAM should be maintained
2.	Audit of tenders and bids	Verify tenders / bids invited by ULB and competitive tendering procedures followed.	No Tenders during the year	NA
3.	Verify whether any diversion of funds from capital receipt/grants /loans to revenue expenditure and from one scheme /project to another.		No diversion.	
4.	a) Percentage of revenue expenditure (establishment ,salary operation & maintenance)with the respect to revenue receipt (tax & non tax)	Nil.		



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	b) Percentage of capital expenditure wart total expenditure.	Nil.		
5.	Whether all the temporary advance have been fully recovered or not.		No temporary advance during the year	NA.
6.	Whether bank reconciliation statement is being regularly prepared.		No required to prepare BRS.	NA.

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Nagar Palika Parishad Seoni Malwa
BALANCE SHEET
As on 31ST MARCH 2022

	Particulars	Schedule No.	Current Year (21-22)	Previous Year (2020-21)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	8,82,29,675.57	9,62,70,247.00
	Earmarked Funds	B-2	81,61,441.00	81,61,441.00
	Reserves	B-3	4,97,73,876.00	1,99,65,455.00
	Total Reserves and Surplus		14,61,64,992.57	12,43,97,143.00
A-2	Grants, Contributions for Specific Purpose	B-4	12,49,72,738.00	15,83,41,936.00
	Loans			
A3	Secured Loans	B-5	1,63,38,449.80	1,84,38,635.00
	Unsecured Loans	B-6	-	-
	Total Loans		1,63,38,449.80	1,84,38,635.00
	TOTAL SOURCES OF FUNDS (A1-A3)		28,74,76,180.37	30,11,77,714.00
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
B1	Gross Block		5,38,97,988.00	1,99,65,455.00
	Less : Accumulated depreciation		41,24,112.00	-
	Net Block		4,97,73,876.00	1,99,65,455.00
	Capital Work in Progress		16,36,35,929.00	15,76,13,735.00
	Total Fixed Assets		21,34,09,805.00	17,75,79,190.00
B2	Investments			
	Investments-General Fund	B-12	80,00,000.00	1,35,92,910.00
	Investments-other Fund	B-13	-	-
	Total Investment		80,00,000.00	1,35,92,910.00
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	3,82,336.00	25,05,125.00
	Sundry Debtors (Receivables)	B-15	69,77,160.00	75,64,338.00
	Gross Amount outstanding		-	-
	Prepaid Expenses	B-16	54,073.00	-
	Cash and Bank Balance	B-17	6,80,00,741.37	11,01,39,927.00
	Loans , advances and deposits	B-18	2,20,000.00	2,10,000.00
	Total Current Assets		7,56,34,310.37	12,04,19,390.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	52,77,633.00	63,79,617.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	38,75,282.00	37,53,259.00
	Provisions	B-10	4,15,020.00	2,80,900.00
	Total Current Liabilities		95,67,935.00	1,04,13,776.00
B5	Net Current Assets (B3-B4)		6,60,66,375.37	11,00,05,614.00
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)		28,74,76,180.37	30,11,77,714.00

UDIN : 22155057 BALUHV7860

Date : 20-10-2022



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Nagar Palika Parishad Seoni Malwa
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	11,01,39,927		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	<i>Operating Receipts</i>			<i>Operating Payments</i>	
10	Tax Revenue	34,13,454	210	Establishment Expenses	5,21,33,324
20	Assigned Revenues & Compensations	3,87,50,097	220	Administrative Expenses	67,35,247
30	Rental income from Municipal Properties	81,31,099	230	Operations and Maintenance	2,38,39,409
40	Fees & User Charges	11,21,473	240	Interest & Finance Charges	1,435
50	Sale & Hire Charges	1,53,405	250	Programme Expenses	5,48,73,001
50	Revenue Grants, Contributions & Subsidies	3,81,15,000	260	Revenue Grants, Contributions & Subsidies	-
70	Income from Investments	21,03,670	270	Purchase of Stores	
71	Interest Earned	4,14,003	271	Miscellaneous expenses	
80	Other Income		285	Prior period	
	<i>Non-Operating Receipts-</i>			<i>Non-Operating Payments</i>	
20	Grant Contribution for specified purpose	4,04,83,489	340	Refund of Deposits	16,01,769
30	Municipal Fund	1,32,94,507	350	Other liabilities	7,24,291
40	Deposits Received	4,99,785	360	Provisions	
50	Other Liabilities	8,46,314	420	Investments - General Fund	80,00,000
61	Deposit works	-	330	Loans Received	52,50,463
71	Investment Of Other Fund	-	460	Loans, Advances & Deposits	10,000
81	debtors(receivable)	36,58,184	431	Sundry Creditors (Payble)	
90	stock in hand		410	Fixed Assets	3,39,32,533
90	Loans, Advances & Deposits		412	CWIP	60,22,194
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-		Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	6,80,00,741
	TOTAL	26,11,24,407		TOTAL	26,11,24,407

IN : 22155057 BAL UHV 7860

to :- 20-10-2022



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नगर पालिका सिवनी मालवा

Nagar Palika Parishad Seoni Malwa
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2021-22) (Rs.)
<u>INCOME</u>		
Tax Revenue	IE-1	54,88,846.00
Assigned Revenues & Compensation	IE-2	3,87,50,097.00
Rental Income From Municipal Properties	IE-3	85,82,713.00
Fees & User Charges	IE-4	11,21,473.00
Sale & Hire Charges	IE-5	1,53,405.00
Revenue Grants, Contributions & Subsidies	IE-6	8,21,59,266.00
Income From investments	IE-7	28,27,969.00
Interest Earned	IE-8	-
Other Income	IE-9	4,14,003.00
TOTAL -INCOME		13,94,97,772.00
<u>EXPENDITURE</u>		
Establishment Expenses	IE-10	5,21,33,324.00
Administrative Expenses	IE-11	66,81,174.00
Operations & Maintenance	IE-12	2,60,96,318.00
Interest & Finance Expenses	IE-13	31,51,712.80
Programme Expenses	IE-14	5,48,73,001.00
Revenue Grants, Contributions & Subsidies	IE-15	-
Provisions & Write Off	IE-16	-
Miscellaneous Expenses	IE-17	-
Depreciation	B-11	41,24,112.00
TOTAL - EXPENDITURE		14,70,59,641.80
Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(75,61,869.80)
Add/Less : Prior Period Items (Net)	IE-18	-
Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(75,61,869.80)
Less : Transfer to Reserve Funds		-
Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(75,61,869.80)

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Nagar Palika Parishad Seoni Malwa
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year
0100	Property Tax	36,04,947.00
0200	Water Tax	7,15,478.00
0300	Sewerage Tax	
0400	Conservancy Tax	
0500	Lighting Tax	
0600	Education Tax	5,79,819.00
0700	Vehicle Tax	
0800	Tax on Animals	
0900	Electricity Tax	
1000	Professional Tax	
1100	Advertisement Tax	6,354.00
1200	Pilgrimage Tax	
1300	Export Tax	
5100	Octroi & Toll Cess	
8000	Other Taxes	5,82,248.00
	Sub-Total	54,88,846.00
9000	Less : Tax Remissions and Refund (Schedule IE-1(a))	-
	Sub-Total	54,88,846.00
	Total Tax Revenue	54,88,846.00


Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars	Current Year (Rs.)
001	Property Tax	-
	Octroi and Toll Cess Income	-
	Advertisement Tax	-
011	Others	-
	Total Refund and remission of tax revenues	-
	Total Tax Revenue	0.00

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars	Current Year (Rs.)




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201000	Taxes and Duties collected by others	38,26,438.00
202000	Compensation in lieu of Taxes/ duties	3,49,23,659.00
203000	Compensation in lieu of Concessions	
	Total assigned revenues & Compensation	3,87,50,097.00

Schedule IE-3 : Rental Income from Municipal Properties

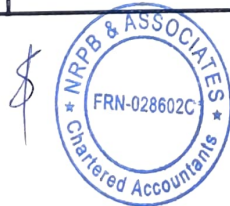
Account Code	Particulars	Current Year (Rs.)
1301000	Rent from civic Amenities	85,78,993.00
1302000	Rent From Office Buildings	-
1303000	Rent From Guest House	1,320.00
1304000	Lease Rent	-
1308000	Other Rents	2,400.00
	Sub-Total	85,82,713.00
1309000	Less : Rent Remissions and Refund	-
	Sub-Total	85,82,713.00
	Total Rental Income From Municipal Properties	85,82,713.00


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

Account Code	Particulars	Current Year (Rs.)
1401000	Empanelment & Registration Charges	-
1401100	Licensing Fees	15,100.00
1401200	Fees for Grant Permit	-
1401300	Fees for Certificate or Extract	77,115.00
1401400	Development Charges	-
1401500	Regularisation fees	-
1402000	Penalties and Fines	23,940.00
1404000	other Fees	8,09,068.00
1405000	User Charges	1,96,250.00
1406000	Entry Fees	-
1407000	Service/ Administrative Charges	-
1408000	Other Charges	-
	Sub-Total	11,21,473.00
409000	Less : Rent Remissions and Refund	-
	Sub-Total	11,21,473.00
	Total Income from Fees & User Charges	11,21,473.00

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
501000	Sale of Products	10,730.00
501100	Sale of Forms & Publications	1,42,675.00
501200	Sale of stores & scrap	-
503000	Sale of others	-
504000	Hire Charges for Vehicles	-
504100	Hire Charges for Equipments	-
	Total Income from sale & hire charges- income head wise	1,53,405.00




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Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
1001	Grant State Govt.	8,21,59,266.00
1021	Grant From Other Org.	-
1011	Grant From Central Govt.	-
1091	Grant Revenue - Depreciation on Grant Assets	-
	Total Revenue Grants ,Contributions & Subsidies	8,21,59,266.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year (Rs.)
1001	Interest on FDRs	28,27,969.00
2000	Dividend	-
3000	Income from projects taken up on commercial basis	-
4000	Profit on sale of Investments	-
8000	others	-
	Total Income from Investments	28,27,969.00

Schedule IE-8 : Interest Earned

Account Code	Particulars	Current Year (Rs.)
1000	Interest From Bank Accounts	-
2000	Interest on Loans and advances to Employees	-
3000	Interest on Loans to others	-
8000	other Interest	-
	Total Interest Earned	-

Schedule IE-9 : Other Income

Account Code	Particulars	Current Year (Rs.)
1000	Deposits Forfeited	-
1100	Lapsed Deposits	-
1200	Depreciation of Fixed Assets from Special fund	-
2000	Insurance Claim Recovery	-
3000	Profit On Disposal of Fixed Assest	-
4000	Recovery from Employees	-
5000	Unclaimed Refund / Liabilities	-
6000	Excess Provisions Written Back	-
8000	Miscellaneous Income	4,14,003.00
	Total other Income	4,14,003.00

Schedule IE-10 : Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
000	Salaries, Wages and Bonus	3,83,96,536.00
000	Benefits and Allowances	39,57,533.00




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13000	Pension		97,79,295.00
14000	Other Terminal & Retirement Benefits		
	Total Establishment Expenses		5,21,33,324.00

Schedule IE-11 : Administrative Expenses			
Account Code	Particulars		Current Year (Rs.)
11000	Rent, Rates and Taxes		-
11100	Electricity Charges		-
11100	Office Maintenance		3,01,583.00
11200	Communication Expenses		6,206.00
12000	Books & Periodicals		-
12100	Printing & Stationary		2,29,072.00
13000	Travelling & Conveyance		21,00,390.00
14000	Insurance		2,28,377.00
15000	Audit Fees		2,96,700.00
15100	Legal Expenses		80,000.00
15200	Professional and other Fees		62,000.00
16000	Advertisement and Publicity		14,83,230.00
16100	Membership & subscriptions		-
18000	Other Administrative Expenses		18,93,616.00
	Total Administrative Expenses		66,81,174.00

Schedule IE-12 : Operations & Maintenance			
Account Code	Particulars		Current Year (Rs.)
01000	Power & Fuel		96,16,083.00
02000	Bulk Purchase		48,56,100.00
03000	Consumption of Stores		-
04000	Hire Charges		74,700.00
05000	Repairs & Maintenance - Infrastructure Assets		41,01,813.00
05100	Repairs & Maintenance - Civic Amenities		2,68,761.00
05200	Repairs & Maintenance - Building		5,45,313.00
05300	Repairs & Maintenance - Vehicles		23,66,614.00
05400	Repairs & Maintenance - Furniture		-
05500	Repairs & Maintenance - Office Equipments		1,84,533.00
05600	Repairs & Maintenance - Electrical Appliances		1,22,810.00
05700	Repairs & Maintenance - Plant & Machinery		4,13,657.00
05900	Repairs & Maintenance - Others		-
8000	Other Operating & Maintenance Expenses		35,45,934.00
	Total Operations & Maintenance		2,60,96,318.00

Schedule IE-13 : Interest & Finance Charges			
Account Code	Particulars		Current Year (Rs.)
1000	Interest on Loans From Central Govt.		-
2000	Interest on Loans From State Govt.		-
3000	Interest on Loans From Govt.Bodies & Associations		31,50,277.80
4000	Interest on Loans From International Agencies		-
5000	Interest on Loans From Banks & other Financial Institutions		-
6000	Other Interest		-
7000	Bank Charges		1,435.00
8000	Other Finance Charges		-
	Total Interest & Finance Charges		31,51,712.80



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Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (Rs.)
1000	Election Expenses	72,154.00
2000	Own Programmes	5,48,00,847.00
3000	Share In Programs of others	-
	Total Programme Expenses	5,48,73,001.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
1000	Grants (specify details)	-
2000	Contributions (specify details)	-
3000	Subsidies (specify details)	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year (Rs.)
1000	Provisions for doubtful receivables	-
2000	Provision for other assets	-
3000	Revenues written off	-
4000	Assets Written off	-
5000	Miscellaneous Expenses Written Off	-
	Total Provisions & Write off	-

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
1000	Loss on disposal of Assets	-
2000	Interest & Penalty On Tax	-
8000	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)
1000	Income	-
1001	Taxes	-
1001	Other- Revenues	-
1001	Recovery of revenues written off	-
1001	Other Income	-
1000	Sub Total Income (a)	-
1000	Expenses	-
1001	Refund of Taxes	-
1001	Refund of other Revenues	-
1080	other Expenses	-
	Sub Total Income (b)	-
	Total Prior Period (Net) (a-b)	-



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नगर पालिका सिवनी मातवा

Nagar Palika Parshad Seoni Malwa

As on 31.03.2022

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	9,62,70,247.00
	Addition during the year	1,32,94,507.37
	. Surplus for the year	-
	. Transfers	-
	Total (Rs.)	10,95,64,754.37
	Deductions during the year	-
	. Deficit for the year	75,61,869.80
	. Transfers	1,37,73,209.00
	Balance at the end of the Current year	8,82,29,675.57



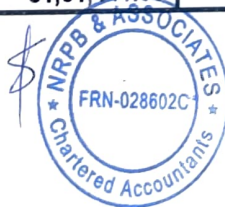

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 नगर पालिका सिवनी मालवा

Nagar Palika Parishad Seoni Malwa

As On 31.03.2022

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	81,61,441.00	81,61,441.00
(b) Additions to the Special Fund		-
Grant Received from Govt.	-	-
* 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)	81,61,441.00	81,61,441.00
(c) Payments out of Funds		-
[I] Capital Expenditure on		
* Fixed Assets	-	-
* others		
[ii] Revenue Expenditure on		
* Salary , Wages and allowances etc.		
* Rent other administrative Charges		
* [iii] Other		-
* Loss on disposal of Special fund Investments		
* Diminution in Value of Special Fund Investments		
* Transferred to Municipal Fund		-
Total (c)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	81,61,441.00	81,61,441.00



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Nagar Palika Parishad Seoni Malwa
As On 31.03.2022

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	1,99,65,455.00	3,39,32,533.00	5,38,97,988.00	41,24,112.00	4,97,73,876.00
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Adition During Year	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	1,99,65,455.00	3,39,32,533.00	5,38,97,988.00	41,24,112.00	4,97,73,876.00



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Nagar Palika Parishad Seoni Malwa
As On 31.03.2022
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	TOTAL
Account Code	32010	32020	32030	
(a) Opening Balance	13,17,29,665.00	2,66,12,271.00	-	15,83,41,936.00
(b) Additions to the Grants*				
* Grants received during the year	2,17,02,742.00	2,45,15,667.00		4,62,18,409.00
* Interest / Dividend earned on Grant Investments				-
* Profit on disposal of Grant Investments				
* Appreciation in Value of Grant Investments				
* Other Addition				
Total (b)	2,17,02,742.00	2,45,15,667.00	-	4,62,18,409.00
Total (a+b)	15,34,32,407.00	5,11,27,938.00	-	20,45,60,345.00
(c) Payments out of Funds				
* Capital Expenditure on Fixed Assets	2,36,60,610.00	1,02,71,923.00		3,39,32,533.00
* Capital Expenditure on other Revenue Expenditure on	2,97,93,817.00	1,58,61,257.00		4,56,55,074.00
* Salary, Wages and allowances etc.				
* Rent				
* Other:				
* Loss on disposal of Special fund Investments				
* Diminution in Value of Special Fund Investments				
* Grants Refunded				
* Other administrative Charges				
Total (c)	5,34,54,427.00	2,61,33,180.00	-	7,95,87,607.00
Net Balance at the year end (a+b)-(c)	9,99,77,980.00	2,49,94,758.00	-	12,49,72,738.00




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 नगर पालिका सिवनी मालवा

Nagar Palika Parishad Soonl Malwa
As On 31.03.2022

Accounting Code 3300000

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	1,63,38,449.80	1,84,38,635.00
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	1,63,38,449.80	1,84,38,635.00

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नगर पालिका सिवनी मालवा

Nagar Palika Parishad Seoni Malwa
As On 31.03.2022

Accounting Code 3310000

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans		

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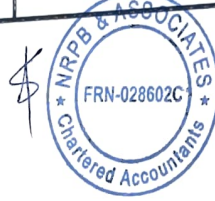

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Nagar Palika Parishad Seoni Malwa
As On 31.03.2022

Accounting Code 3400000

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	52,53,748.00	63,79,617.00
3401011	Security Deposit	-	-
3402001	Water deposit	23,885.00	-
3401001	Earnest Money Deposit	-	-
Total Deposits Received		52,77,633.00	63,79,617.00




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Nagar Palika Parishad Seoni Malwa

As On 31.03.2022

Accounting Code 3410000

Schedule B-8 : Deposits Works

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	0.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-



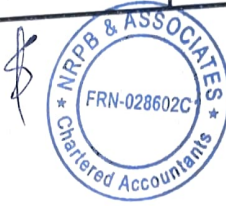

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Nagar Palika Parishad Seoni Malwa
As On 31.03.2022

Accounting Code 3600000

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	4,15,020.00	2,80,900.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	4,15,020.00	2,80,900.00




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Account Code	Particulars	Gross Block				Accumulated Depreciation		Net Block	
		Opening Balance	Additions during the period	Cost at the end of the year		Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	6	8	10	11	12	
4101000	Land	9,69,000.00		9,69,000.00			9,69,000.00		
4102000	Building	25,88,248.00	1,01,51,747.00	1,27,39,995.00	4,24,667.00	4,24,667.00	1,23,15,328.00	25,88,248.00	
4103000	Roads and Bridges	58,28,010.00	44,68,897.00	1,02,96,907.00	14,70,987.00	14,70,987.00	88,25,920.00	58,28,010.00	
4103100	Sewerage and Drainage	10,88,186.00	1,04,72,962.00	1,15,61,148.00	7,70,743.00	7,70,743.00	1,07,90,405.00	10,88,186.00	
4103200	Water Ways	5,41,032.00	1,92,652.00	7,33,684.00	48,912.00	48,912.00	6,84,772.00	5,41,032.00	
4103300	Public Lighting	17,94,539.00	3,75,965.00	21,70,504.00	2,17,051.00	2,17,051.00	19,53,453.00	17,94,539.00	
4104000	Plants & Machinery	8,90,479.00	7,15,377.00	16,05,856.00	1,60,586.00	1,60,586.00	14,45,270.00	8,90,479.00	
4105000	Vehicles	21,90,608.00	71,12,190.00	93,02,798.00	9,30,290.00	9,30,290.00	83,72,508.00	21,90,608.00	
4106000	Office & other Equipments	5,66,019.00	4,42,743.00	10,08,762.00	1,00,876.00	1,00,876.00	9,07,886.00	5,66,019.00	
4107000	Furniture, Fixture, Fittings and Electrical Appliances	30,03,312.00	-	30,03,312.00			30,03,312.00		
4108000	Other Fixed Assets	5,06,022.00	-	5,06,022.00			5,06,022.00		
	Total	1,99,65,455.00	3,39,32,533.00	5,38,97,988.00	41,24,112.00	41,24,112.00	4,97,73,876.00	1,99,65,455.00	
4120000	Capital WIP	15,76,13,735.00	60,22,194.00	16,36,35,929.00			16,36,35,929.00	15,76,13,735.00	



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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom Invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		80,00,000.00	80,00,000.00	13592910.00
	Total Investments General Fund		80,00,000.00	80,00,000.00	1,35,92,910.00

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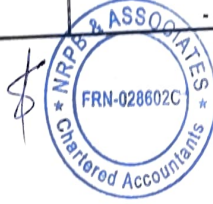
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As On 31.03.2022

Accounting Code 42100000

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.)
	- Central Govt. Securities		-	-	-
	- State Govt. Securities		-	-	-
	- Debentures and Bonds		-	-	-
	- Preference Shares		-	-	-
	- Equity Shares		-	-	-
	- Units of Mutual Funds		-	-	-
	- Other Investments		-	-	-
	- Fixed Deposit	Banks	-	-	-
	Total Investments- Other Funds		-	-	-



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Accounting Code 4300000

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	3,82,336.00	25,05,125.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	3,82,336.00	25,05,125.00

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Accounting Code 43100000

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	9,69,767.00	-	9,69,767.00	75,64,338.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub -Total	9,69,767.00	-	9,69,767.00	75,64,338.00
43120	Net Receivables for Property Taxes	-	-	22,87,415.00	-
	Receivables for Other Taxes	22,87,415.00	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	Sub -Total	22,87,415.00	-	22,87,415.00	-
	Net Receivables for Other Taxes	-	-	-	-
	Receivables for Fees & User Charges	8,63,110.00	-	8,63,110.00	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub -Total	8,63,110.00	-	8,63,110.00	-
	Net Receivables for Fees & User Charges	-	-	-	-
43140	Total Receivable From Other Sources	28,56,868.00	-	28,56,868.00	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15 years *	-	-	-	-
	Sub -Total	28,56,868.00	-	28,56,868.00	-
	Total Sundry Debtors(Receivables)	69,77,160.00	-	69,77,160.00	75,64,338.00



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Accounting Code 4400000

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	54,073.00	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	54,073.00	-




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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	6,80,00,741.37	11,01,39,927.00
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	6,80,00,741.37	11,01,39,927.00
4504000	Balance with Bank-Special Funds	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balance	6,80,00,741.37	11,01,39,927.00



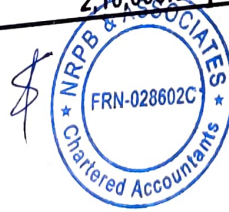

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Nagar Palika Parishad Seoni Malwa
As On 31.03.2022

ting Code 4600000

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.)	Balance outstanding at the end of the year (Rs.)
				2,20,000.00
4601000	- Loans and advances to employees	2,10,000.00	10,000.00	-
4602000	Employee Provident Fund Loans	-	-	-
4603000	- Loans to others	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-
4605000	Advance to Others	-	-	-
4606000	- Deposit with External Agencies (PHE)	-	-	-
4608000	-Other Current Assets	-	-	-
	Sub -Total	2,10,000.00	10,000.00	-
	Less: Accumulated Provisions against	-	-	-
	Loans, Advances and Deposits	-	-	-
	[Schedule B-18 (a)]	-	-	-
	Total Loans, advances, and deposits	2,10,000.00	10,000.00	2,20,000.00



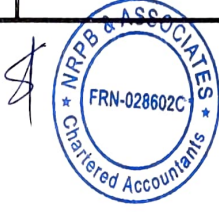
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As On 31.03.2022

Accounting Code 4700000

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4705000	Other asset control accounts	-	-
	Total Other Assets	-	-




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Nagar Palika Parishad Seoni Malwa
As On 31.03.2022


Accounting Code 4800000

Schedule B-20: Miscellaneous Expenditure

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure		-

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Nagar Palika Parishad Seoni Malwa

STATEMENT OF CASHFLOW
(As On 31 March 2022)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2021-22	
[A] Cash Flows from Operating Activities		(75,61,869.80)
Gross Surplus Over Expenditure		
Add: Adjustments For	41,24,112.00	72,75,824.80
Depreciation	31,51,712.80	
Interest And Finance Expenses		
Less: Adjustments For		
Profit On Disposal Of Assets	4,78,701.63	
Net Of Adjustments Made To Municipal Funds	-	
Investment Income	3,39,32,533.00	
Transfer To Reserves	28,27,969.00	(3,72,39,203.63)
Interest Income Received		
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		3,69,53,158.63
Changes in Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	5,87,178.00	
(Increase)/Decrease In Stock In Hand	21,22,789.00	
(Increase)/Decrease In Prepaid Expenses	(54,073.00)	
(Increase)/Decrease In Other Current Assets	(10,000.00)	
(Decrease)/Increase In Deposits Received	(11,01,984.00)	
(Decrease)/Increase In Deposits Work	-	
(Decrease)/Increase In Other Current Liabilities	1,22,023.00	
(Decrease)/Increase In Provisions	1,34,120.00	
Extra ordinary items (please specify)		
		18,00,053.00
Net Cash Generated from / (Used in) Operating Activities [A]		3,87,53,211.63
[B] Cash Flows from Investing Activities	3,99,54,727.00	
Purchase Of Fixed Assets And Cwip	-	
(Increase)/Decrease In Special Funds/ Grants	-	
(Increase)/Decrease In Earmarked Funds	3,39,32,533.00	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	80,00,000.00	7,38,87,260.00
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'		
Purchase) Of Investments		
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments	28,27,969.00	28,27,969.00
Investment Income Received		
Interest Income Received		7,67,15,229.00
Net cash generated from/(used in) investing activities [B]		
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	(31,51,712.80)	(31,51,712.80)
Less:		(31,51,712.80)
Interest & Finance Expenses		
Net Cash Generated From/(Used in) Financing Activities [C]		11,23,16,727.83
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)		11,01,39,927.00
Cash And Cash Equivalent At Beginning Of The Period		6,80,00,741.37
Cash and cash equivalent at end of the period		
Cash and cash equivalent at the end of the year comprises of the following		
Account balances at the end of the year:		
Account balances	6,80,00,741.37	6,80,00,741.37
Account balances		
Total Of The Breakup Of Cash And Cash Equivalents		



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Nagar Palika Parishad Seoni Malwa
Bank Reconciliation Statement As Per the Balance Sheet 2021-22

S No	Bank Name	Account No	Bank Book Closing Bal	Cash Book Closing Bal.
1	Ceanra Bank	61852101001923		
2	CBI	3431658719.00	4,70,591.32	
3	CBI	3570007538.00	8,46,392.30	
4	HDFC	1000052.00	16,21,077.70	
5	HDFC	10055215431.00	1,90,10,966.65	
6	SBI	63009785718.00	1,08,03,907.17	
7	SBI	10783985718.00	33,84,244.70	7,60,00,741.37
8	SBI	630217755619.00	7,40,910.77	
9	HDFC	50100318761998.00	20,11,797.00	
10	HDFC	50100161818090.00	76,37,769.19	
11	HDFC	501006334125.00	-	
12	FDR	FDR	21473084.57	
			80,00,000.00	
Total			7,60,00,741.37	7,60,00,741.37




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 नगर पालिका सिवनी मालवा

Nagar Palika Parishad Seoni Malwa


Bank Reconciliation Statement

As on - 31 March 2022

Consolidated Bank Reconciliation Statement As Per the Balance Sheet 2021-22

Balance as per Cash Book 31-03-2022			7,60,00,741.37
Add: Credit In Cash Book But not Debit In Bank			
Add:- Interest			
Less:- Debit In Cash Book but not Credit in Bank			
Less:- Bank Charges			
Balance as per Bank 31-03-2022			
Ceanra Bank	61852101001923	4,70,591.32	
CBI	3431658719.00	8,46,392.30	
CBI	3570007538.00	16,21,077.70	
HDFC	1000052.00	1,90,10,966.65	
HDFC	10055215431.00	1,08,03,907.17	
SBI	63009785718.00	33,84,244.70	
SBI	10783985718.00	7,40,910.77	
SBI	630217755619.00	20,11,797.00	
HDFC	50100318761998.00	76,37,769.19	
HDFC	50100161818090.00	-	
HDFC	501006334125.00	21473084.57	
FDR	FDR	80,00,000.00	7,60,00,741.37
Difference			-




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