

**RAJENDER KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS**



**Opposite Civil Hospital  
NH 103, Ghumarwin  
Bilaspur, (H.P.) 174021  
98052-37590, 98160-37590  
Firm Reg. No.027315N**

**AUDIT REPORT**

We have audited the attached financial statement of Nagar Panchayat, VPO- Talai Tehsil Jhandutta Distt.- Bilaspur (H.P.) 174030 as on 31.03.2023 i.e. Balance Sheet Income & Expenditure and Receipts & Payments Account for the year ended on that date annexed thereto.

We report as follows:-

- a) We have obtained all the information and explanations which are necessary for the purpose of audit, to best of our knowledge and belief.
- b) In our opinion proper books of accounts as required by law have been kept by the organisation so far as it appears from our examination of books of accounts.
- c) In our opinion and to the best of our information and according to the explanations given to us and subject to our following remarks the said accounts gives a true and fair view:-
  - i) In the case of receipts & payment of the state of affairs of Nagar Panchayat, VPO- Talai Tehsil Jhandutta Distt.- Bilaspur (H.P.) 174030 as on 31.03.2023
  - ii) In the case of Income & Expenditure Account & Balance Sheet of the surplus of Nagar Panchayat, VPO- Talai Tehsil Jhandutta Distt.- Bilaspur (H.P.) 174030 as on 31.03.2023.

**FOR RAJENDER KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS**

**Proprietor  
( CA RAJENDER KUMAR)  
Membership No.532656  
UDIN- 23532656BGWAJG5827**



**Date :- 07-08-2023  
Place:- Ghumarwin (HP)**

**NAGAR PANCHAYAT**  
**VPO- TALAI TEHSIL- JHANDUTTA DISTRICT- BILASPUR (H.P.)**

**BALANCE SHEET**  
**AS on 31.03.2023**

<u>LIABILITIES</u>	AMOUNT (In Rs.)	<u>ASSETS</u>	AMOUNT (In Rs.)
CAPITAL FUND		Fixed Asset	
(OPENING BALANCE) 5,76,10,509.65		Gross Amount 1,01,48,857	
Less :- Deficit 85,02,856.00	4,91,07,653.65	Less:- Depreciation 11,17,978	90,30,879.00
		House Tax Receivable	23,19,111.00
		CURRENTS ASSETS	
		(CASH & BANK BALANCE)	
		Saving Bank Balances 1,53,85,720	
		FDR Banks 2,23,48,120	
		Cash in Hand 23,824	3,77,57,663.65
	4,91,07,653.65		4,91,07,653.65

For Nagar Panchayat

For Rajender Kumar & Associates  
Chartered Accountants



Auth. Sign.

PLACE :- Ghumarwin  
Date:- 07-08-2023

(Rajender Kumar,CA)  
M.No. 532656

**NAGAR PANCHAYAT**  
**VPO- TALAJ TEHSIL- JHANDUTTA DISTRICT- BILASPUR (H.P.)**

**Income & Expenditure Account**

**As on 01/04/2022 To 31/03/2023**

Expenditure	Amount (In RS.)	Income	Amount (In RS.)
To Establishment Exp.	14,87,684	By Income From Own Sources (Annexure 1)	37,75,551
To Expenditure on Delegated Function	2,47,924	By Income From Rent (Annexure 2)	75,920
To Expenditure on Maintenance/Repair	3,72,325	By Interest Income	16,59,038
To Any other expenditure out of Own Income	11,49,097	By Misc. Income	42,992
To Establishment Exp. SFC	67,05,727	By SFC Award received during the year	62,59,458
To Expenditure on Delegated Function SFC	9,50,139	By Grant Received (Annexure 11)	1,15,30,918
To Any other expenditure out of Own SFC Award		By Pension Fund	7,94,242
Sanitation Charges	2,15,388		
Repair of Vehicle oil expenses	64,449	By Gratuity Fund	3,88,082
To Expenditure on Maintenance- SFC	2,43,016	By House Tax Receivable (Annexure 12)	23,19,111
To Expenditure out of Grant Received	2,09,65,986		
To Pension Paid	12,05,636		
To Depreciation	11,17,978		
To Gratuity Paid	6,22,819		
		By Deficit	85,02,856
	3,53,48,168		3,53,48,168

For Nagar Panchayat

For Rajender Kumar & Associates  
Chartered Accountants

Auth. Sign.

PLACE :- Ghumarwin  
Date:- 07-08-2023



(Rajender Kumar, CA)  
M.No. 532656

**NAGAR PANCHAYAT**  
**VPO- TALAI TEHSIL- JHANDUTTA DISTRICT- BILASPUR (H.P.)**

**Receipts and Payments Account**  
**As on 01/04/2022 To 31/03/2023**

Receipt	Amount	Payments	Amount
To Opening Balance		By Establishment Exp. ( Annexure 3)	14,87,684
Saving Bank Balances      1,95,05,479		By Expenditure on Delegated Function (Annexure 4)	2,47,924
FDR Banks                      2,97,20,974		By Expenditure on Maintenance/Repair (Annexure 5)	3,72,325
Cash in hand                      36,718	4,92,63,171	By Any other expenditure out of Own Income(Annexure6)	11,49,097
To Income From Own Sources (Annexure 1)	37,75,551	By Establishment Exp. SFC ( Annexure 7)	67,05,727
To Income From Rent (Annexure 2)	75,920	By Expenditure on Delegated Function SFC (Annexure 8)	11,50,639
To Interest Income	16,59,038	By Any other expenditure out of Own SFC Award	
To Misc. Income	42,992	Sanitation Charges	2,15,388
To SFC Award received during the year	62,59,458	Repair of Vehicle oil expenses	64,449
To Grant Received (Annexure 11)	1,15,30,918	By Expenditure on Maintenance- SFC (Annexure 9)	3,13,184
To Pension Fund	7,94,242	By Expenditure out of Grant Received ( Annexure 10)	2,24,96,836
To Gratuity Fund	3,88,082	By Pension Paid	12,05,636
		By Gratuity Paid	6,22,819
		By Closing Balance	
		Saving Bank Balances                      1,53,85,720	
		FDR Banks                                      2,23,48,120	
		Cash in Hand                                      23,824	3,77,57,664
	7,37,89,372		7,37,89,372

For Nagar Panchayat

For Rajender Kumar & Associates  
Chartered Accountants

Auth. Sign.

PLACE :- Ghumarwin  
Date:- 07-08-2023

*(Signature)*

(Rajender Kumar, CA)  
M.No. 532656





**FIXED ASSETS SCHEDULE As on 31.03.2023**

FIXED ASSETS SCHEDULE As on 31.03.2023								
Assets	Rate of Dep.	Opening W.D.V	Additions		Sales/A dj.	Total	Depreciation	Closing W.D.V
			Upto 180 Days	After 180 Days				
<b>Block 40%</b>								
Computer	40%	341.00		1,46,000.00		1,46,341.00	29,336.00	1,17,005.00
HP Lazer Jet M1136 3in1	40%	180.00				180.00	72.00	108.00
Laptop.	40%	304.00				304.00	122.00	182.00
HP 1005 W	40%	-		22,800.00		22,800.00	4,560.00	18,240.00
HP 319 M/C Tank	40%	-		13,200.00		13,200.00	2,640.00	10,560.00
Canon LBP2900B	40%	-		16,500.00		16,500.00	3,300.00	13,200.00
<b>Block 10%</b>								
Office Table	10%	9,330.00				9,330.00	933.00	8,397.00
Chairs	10%	42,827.00				42,827.00	4,283.00	38,544.00
SOFA SET	10%	11,893.00				11,893.00	1,189.00	10,704.00
ROUND TABLE MEETING HALL	10%	18,184.00				18,184.00	1,818.00	16,366.00
Dustbins	10%	52,595.00				52,595.00	5,260.00	47,335.00
Old Office Building	10%	52.00				52.00	5.00	47.00
Rehan Basera Building	10%	1,21,576.00				1,21,576.00	12,158.00	1,09,418.00
Sarain Building 1St floor/ Office Building	10%	1.00				1.00	-	1.00
4 Shops & 1Room in Basement at Marura	10%	26,588.00				26,588.00	2,659.00	23,929.00
2 Rain Shelter at Chowk	10%	19,695.00				19,695.00	1,970.00	17,725.00
hpmc Bhooth	10%	6,484.00				6,484.00	648.00	5,836.00
Toilet Complex at gumajhadi	10%	3,95,401.00				3,95,401.00	39,540.00	3,55,861.00
Staff Quarter (1st Floor)	10%	64,856.00				64,856.00	6,486.00	58,370.00
Solid Waste Management Plant	10%	20,34,900.00				20,34,900.00	2,03,490.00	18,31,410.00
Parking Place Gumajhadi	10%	16,38,788.00				16,38,788.00	1,63,879.00	14,74,909.00
Park ward No. 2	10%	10,93,500.00				10,93,500.00	1,09,350.00	9,84,150.00
Park ward No.6	10%	-		10,00,000.00		10,00,000.00	50,000.00	9,50,000.00
<b>Block 15%</b>								
Street Light Poles	15%	7,24,053.00				7,24,053.00	1,08,608.00	6,15,445.00
Almirah Steel	15%	32,145.00				32,145.00	4,822.00	27,323.00
Steel Rack	15%	167.00				167.00	25.00	142.00
Kishok Iron	15%	34,253.00				34,253.00	5,138.00	29,115.00
Iron Benches	15%	2,33,909.00				2,33,909.00	35,086.00	1,98,823.00
Tri Cylces	15%	39,731.00				39,731.00	5,960.00	33,771.00
Hand Carts	15%	27,178.00				27,178.00	4,077.00	23,101.00
Mobile	15%	8,123.00				8,123.00	1,218.00	6,905.00
Refrigerator	15%	2,003.00				2,003.00	300.00	1,703.00
Colour Television	15%	792.00				792.00	119.00	673.00
FAN 15 Pc	15%	1,856.00				1,856.00	278.00	1,578.00
Gyzer (Donation)	15%	1.00	9,600.00			9,601.00	1,440.00	8,161.00
Pillar Heater	15%	9,357.00	13,000.00	2,000.00		24,357.00	3,504.00	20,853.00
Weighing Machine	15%	3,931.00				3,931.00	590.00	3,341.00
Solar Light	15%	2,48,950.00				2,48,950.00	37,343.00	2,11,607.00
LED Light	15%	11,88,021.00	70,168.00			12,58,189.00	1,88,728.00	10,69,461.00
Bailing Machine	15%	1,54,759.00				1,54,759.00	23,214.00	1,31,545.00
Tata Tipper	15%	1,00,615.00				1,00,615.00	15,092.00	85,523.00
Water Purifier	15%		4,800.00			4,800.00	720.00	4,080.00
Exhaust fan	15%		3,450.00			3,450.00	518.00	2,932.00
Shreddar	15%			5,00,000.00		5,00,000.00	37,500.00	4,62,500.00
		83,47,339.00	1,01,018.00	17,00,500.00	-	1,01,48,857.00	11,17,978.00	90,30,879.00

For Nagar Panchayat

For Rajender Kumar & Associates  
Chartered Accountants



Auth. Sign.

PLACE :- Ghumarwin  
Date:- 07-08-2023

(Rajender Kumar, CA)  
M.No. 532656

**NAGAR PANCHAYAT**  
**VPO- TALAI TEHSIL- JHANDUTTA DISTRICT- BILASPUR (H.P.)**

<b>CASH FLOW STATEMENT</b>		
<b>Particulars</b>	<b>Financial Year</b>	<b>Financial Year</b>
	<b>2021-22</b>	<b>2022-23</b>
<b>A. Cash Flow from Operating Activities</b>		
Net Profit before tax	26,81,539	-85,02,856
+ Depreciation	10,70,193	11,17,978
+ Interest on Bank Loan	-	-
+ Decrease in Current Assets	-	-
- Increase in Current Assets	-	-23,19,111
+ Increase in Current liabilities	-	-
- Decrease in Current Liabilities	-	-
-tax paid	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>37,51,732</b>	<b>-97,03,989</b>
<b>B. Cash Flow from Financing Activities</b>		
+ Capital invested	-	-
+ Bank Loan Taken	-	-
+ Subsidy	-	-
- Drawings	-	-
- Repayment of Bank Loan	-	-
- Interest on Loan Paid	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Investing Activities</b>		
- Purchase of Fixed Assets	-5,00,745	-18,01,518
+ Sale of Fixed Assets	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-5,00,745</b>	<b>-18,01,518</b>
<b>Net cash Inflow (A+B+C)</b>	<b>32,50,987</b>	<b>-1,15,05,507</b>
+Opening Balance of Cash and Cash Equiv.	4,60,12,184	4,92,63,171
Closing Balance of Cash and Cash Equiv.	4,92,63,171	3,77,57,664

For Nagar Panchayat

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Date:- 07-08-2023

(Rajender Kumar, CA)  
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**Annexure 1****Income From Own Sources**

Particulars	Amount
House Tax	5,68,416.00
Copying Fee	10,500.00
Tehbazari fee	5,42,860.00
Fee for DC & BC	930.00
Fair Fees	6,13,676.00
Road cutting etc Muck Debris	2,280.00
Building Plan/Map Approval fee	2,98,107.00
NOC Fee	26,850.00
Marriage Fee	3,600.00
Garbage Disposal Charges	2,18,500.00
Tender Form Fee	1,47,000.00
Earnest Money	69,873.00
Security	5,80,709.00
Compound Fee/Fine	2,91,800.00
Contractor Registration Fee	40,000.00
Parking Fee	3,60,250.00
Sale of Compost	200.00
<b>Total</b>	<b>37,75,551.00</b>

**Annexure 2****Income From Rent**

Particulars	Amount
Income from Shop/Stalls	61,520.00
Income from Dak Banglow/Rest House	14,400.00
<b>Total</b>	<b>75,920.00</b>

**Annexure 3****Expenditure out of own income :-**

Establishment expenditure	Amount
Salary & Wages	8,04,601.00
Pension & Gratuity	4,06,795.00
Travelling Allowance	69,600.00
Office Expense	56,688.00
Property Tax survey	1,50,000.00
<b>Total</b>	<b>14,87,684.00</b>

**Annexure 4**

Expenditure on delegated functions	
Plantation	-
Sanitation charges	66,243.00
Maintenance of dumping site	1,40,410.00
Maintenance of MC Rest House	41,271.00
<b>Total</b>	<b>2,47,924.00</b>





**Annexure 5**

<b>Expenditure on Maintenance/Repair/Depreciation</b>	
Street light repair Material & out source charges	52,942.00
Advertisement/ publication of tender notice	91,071.00
Library	3,279.00
Development works	2,25,033.00
<b>Total</b>	<b>3,72,325.00</b>

**Annexure 6**

<b>Any Other Expenditure out of Own Income</b>	
Other Misc. (BBN Fair)	6,98,362.00
Refund of Security	4,50,735.00
<b>Total</b>	<b>11,49,097.00</b>

**Annexure 7**

<b>Establishment expenditure SFC</b>	
Salary	45,86,265.00
Pension & Gratuity Contribution	15,24,814.00
Travelling Allowance	1,12,577.00
Office Expense	95,071.00
Honorarium / Fee to President/Vice President / Members	3,87,000.00
<b>Total</b>	<b>67,05,727.00</b>

**Annexure 8**

<b>Expenditure on delegated functions SFC</b>	
Road, culvert Retaining walls & drains etc	8,56,039.00
Sanitation vehical hiring charges	86,100.00
Municipal properties	2,08,500.00
<b>Total</b>	<b>11,50,639.00</b>

**Annexure 9**

<b>Expenditure on Maintenance/Depreciation of Assets SFC</b>	
Street Light Charges	1,72,134.00
Street Repair and Material	1,41,050.00
<b>Total</b>	<b>3,13,184.00</b>





**Annexure 10****Expenditure out of Grant Received**

<b>Grants from Directorate</b>	
14th/15th Finance Commission Grant	
R/M of ULB Roads	41,10,050.00
Special GIA 13th FC	7,10,150.00
UIDSSMT (Sewerage) (SWM) (NDRF)	1,00,00,000.00
Parking	2,41,273.00
Parks	5,75,016.00
Swachh Bharat Mission	12,68,386.00
Swachh Bharat Mission IEC	3,41,204.00
NULM	58,115.00
GIA SWM	4,97,547.00
PMAY	5,00,000.00
MMSAGY	32,00,000.00
<b>Total( A):-</b>	2,83,540.00
<b>Grants from other Departments</b>	
Grant from Deputy Commissioner	
MP LAD Fund/VKVNY	2,01,555.00
<b>Total( B ):-</b>	5,10,000.00
<b>Grand Total (A+B):-</b>	7,11,555.00
	2,24,96,836.00

**Annexure 11****Grant Received**

<b>Grants from Directorate</b>	
14th/15th Finance Commission Grant	56,98,627.00
Swachh Bharat Mission	3,41,204.00
NULM	4,97,547.00
GIA SWM	20,00,000.00
PMAY	17,10,000.00
MMSAGY	2,83,540.00
<b>Total( A):-</b>	1,05,30,918.00
<b>Grants from other Departments</b>	
MP LAD Fund/VKVNY	10,00,000.00
<b>Total( B ):-</b>	10,00,000.00
<b>Grand Total (A+B):-</b>	1,15,30,918.00

