

**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 to 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**

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

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



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

BALANCE SHEET
AS on 31.03.2023

LIABILITIES	AMOUNT (In Rs.)	ASSETS	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	Less:- Depreciation	11,17,978
		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- TALAI 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			
Saving Bank Balances	1,95,05,479	By Establishment Exp. (Annexure 3)	14,87,684
FDR Banks	2,97,20,974	By Expenditure on Delegated Function (Annexure 4)	2,47,924
Cash in hand	36,718	By Expenditure on Maintenance/Repair (Annexure 5)	3,72,325
To Income From Own Sources (Annexure 1)	37,75,551	By Any other expenditure out of Own Income(Annexure6)	11,49,097
To Income From Rent (Annexure 2)	75,920	By Establishment Exp. SFC (Annexure 7)	67,05,727
To Interest Income	16,59,038		
To Misc. Income	42,992	By Expenditure on Delegated Function SFC (Annexure 8)	11,50,639
To SFC Award received during the year	62,59,458	By Any other expenditure out of Own SFC Award	
To Grant Received (Annexure 11)	1,15,30,918	Sanitation Charges	2,15,388
To Pension Fund	7,94,242	Repair of Vehicle oil expenses	64,449
To Gratuity Fund	3,88,082	By Expenditure on Maintenance- SFC (Annexure 9)	3,13,184
		By Expenditure out of Grant Received (Annexure 10)	2,24,96,836
		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

(Rajender Kumar, CA)
M.No. 532656




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

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				
Block 40%								
Computer	40%	341.00						
HP Lazer Jet M1136 3in1	40%	180.00		1,46,000.00		1,46,341.00	29,336.00	1,17,005.00
Laptop.	40%	304.00				180.00	72.00	108.00
HP 1005 W	40%	-				304.00	122.00	182.00
HP 319 M/C Tank	40%	-		22,800.00		22,800.00	4,560.00	18,240.00
Canon LBP2900B	40%	-		13,200.00		13,200.00	2,640.00	10,560.00
Block 10%				16,500.00		16,500.00	3,300.00	13,200.00
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 Marua		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 gurmajhadi	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 Gurmajhadi	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
Block 15%								
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 Cycles	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
Shredder	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



(Rajender Kumar, CA)
M.No. 532656

Auth. Sign.

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

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

Particulars	CASH FLOW STATEMENT	
	Financial Year	Financial Year
	2021-22	2022-23
A. Cash Flow from Operating Activities		
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	-	-
Net Cash Flow from Operating Activities	37,51,732	-97,03,989
B. Cash Flow from Financing Activities		
+ Capital invested	-	-
+ Bank Loan Taken	-	-
+ Subsidy	-	-
- Drawings	-	-
- Repayment of Bank Loan	-	-
- Interest on Loan Paid	-	-
Net Cash Flow from Financing Activities	-	-
C. Cash Flow from Investing Activities		
- Purchase of Fixed Assets	-5,00,745	-18,01,518
+ Sale of Fixed Assets	-	-
Net Cash Flow from Financing Activities	-5,00,745	-18,01,518
Net cash inflow (A+B+C)	32,50,987	-1,15,05,507
+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

For Rajender Kumar & Associates
Chartered Accountants



Auth. Sign.

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

(Rajender Kumar, CA)
M.No. 53265

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
<u>Road cutting etc Muck Debris</u>	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
Total	37,75,551.00

Annexure 2**Income From Rent**

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

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
Total	14,87,684.00

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
Total	2,47,924.00



Annexure 5

Expenditure on Maintenance/Repair/Depreciation	
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
Total	3,72,325.00

Annexure 6

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

Annexure 7

Establishment expenditure SFC	
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
Total	67,05,727.00

Annexure 8

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

Annexure 9

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



Annexure 10**Expenditure out of Grant Received**

Grants from Directorate	
14th/15th Finance Commission Grant	41,10,050.00
R/M of ULB Roads	7,10,150.00
Special GIA 13th FC	1,00,00,000.00
UIDSSMT (Sewerage) (SWM) (NDRF)	2,41,273.00
Parking	5,75,016.00
Parks	12,68,386.00
Swachh Bharat Mission	3,41,204.00
Swachh Bharat Mission IEC	58,115.00
NULM	4,97,547.00
GIA SWM	5,00,000.00
PMAY	32,00,000.00
MMSAGY	2,83,540.00
Total(A):-	2,17,85,281.00
Grants from other Departments	
Grant from Deputy Commissioner	2,01,555.00
MP LAD Fund/VKVNY	5,10,000.00
Total(B):-	7,11,555.00
Grand Total (A+B):-	2,24,96,836.00

Annexure 11**Grant Received**

Grants from Directorate	
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
Total(A):-	1,05,30,918.00
Grants from other Departments	
MP LAD Fund/VKVNY	10,00,000.00
Total(B):-	10,00,000.00
Grand Total (A+B):-	1,15,30,918.00

