कार्यालय नगर परिषद मिहोना जिला–भिण्ड (म.प्र.)

क्रमांक / लेखा / ऑडिट / 2021 / 1069 दिनांक 11-10-2021

प्रति,

सयुक्त संचालक महोदय
(वित्त) नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषय:- निकाय के वित्त वर्ष 2020-21 के लेखाओ की संपरीक्षा चार्टड अकाउंटेन्ट के द्वारा कराये जाने की ओडिट रिपोर्ट प्रस्तुत करने वावत,

सन्दर्भ : संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्र./ओडिट /लेखा शा.-4 (क) 2021/10082 भोपाल दिनाक 23.06.2021

महोदय,

उपरोक्त विषयांन्तर्गत संदर्भित पत्र के पालन में निवेदन है कि इस निकाय की वित्त वर्ष 2020-21 में लेखाओ की संपरीक्षा ओडिट टिबरेबाल चाँद एंड कम्पनी शाखा ग्वालियर के द्वारा कराई जा चुकी है अत: चाही गई रिपोर्ट निर्धारित प्रपत्रों में तेयार कर सलग्न श्रीमान की ओर सादर प्रेषित है !

सलग्न :- उपरोक्तानुसार

मुख्य नगर पालिका अधिकारी
नगर परिषद् मिहोना
जिला भिण्ड (म.प्र.)

क्रमांक – 1070
11-10-2021

प्रतिलिपि :- सयुक्त संचालक महोदय नगरीय प्रशासन एवं विकासम ग्वालियर की ओर सादर सूचनार्थ

मुख्य नगर पालिका अधिकारी
नगर परिषद् मिहोना
जिला भिण्ड (म.प्र.)

O/C

2020-21

Annual Audit Report

Nagar Parishad, Mihona

District – Bhind *(M.P.)*

Financial Year: 2020-21

Tibrewal Chand & Co.

CHARTEREDACCOUNTANTS

Level 1, KK-5 Civil Township, Rourkela,
Odisha, India - 769004

TIBREWAL CHAND & CO.
Chartered Accountants
Level 1, KK-5 Civil Township, Rourkela, Odisha,
India - 769004

अंकेक्षण प्रमाणपत्र

हमारे द्वारा **नगर परिषद्– मिहोना, जिला भिण्ड़ (म.प्र.)** का **वित्तीय वर्ष 2020–21** का वित्तीय अंकेक्षण कार्य पूर्ण किया गया है अंकेक्षण के दौरान हमारे द्वारा संचालनालय, नगरीय प्रशासन एवं विकास भोपाल (म.प्र.) द्वारा प्रतिपादित निर्देशो/परिपत्रो एवं अधिनियम का पालन किया गया है।

हमारे द्वारा नगर परिषद् के 01 अप्रेल 2020 से 31 मार्च 2021 तक के समस्त अभिलेखो/प्रपत्रो आदि का निरिक्षण किया गया है परिषद् द्वारा उपलब्ध कराये गये प्राप्ति एवं भुगतान खाते के आधार पर समस्त प्राप्तियों एवं उनके भुगतान का निरिक्षण परिषद् द्वारा उपलब्ध कराये गयें व्हाउचरो एवं अन्य अभिलेखों के आधार पर किया गया है। प्राप्ति एवं भुगतान खाते की एक प्रति इस प्रतिवेदन के साथ संलग्न कि जा रही है।

परिषद् द्वारा अभी तक दोहरा लेखा प्रणाली नही अपनायी गयी है अभी भी परिषद् द्वारा लेखे इकहरा लेखा प्रणाली के आधार पर ही तैयार किये जाते है अतः हमने हमारा अंकेक्षण इकहरा लेखाप्रणाली के नियमो के आधार पर ही संपन्न किया है।

हमारे द्वारा अंकेक्षण के दौरान उन मानको का प्रतिपालन किया गया है जिन्हे सामान्यतः भारत में मान्य किया जाता है और जो संस्था के वित्तीय स्थिति का आकलन करने हेतू अनिवार्य है।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियां एवं अनियमितताऐ पायी गयी है हमने उन पर परिषद् के अधिकारियों के साथ विचार विमर्श किया है जो अनियमितताऐ संचालनालय के समक्ष प्रस्तुत करने योग्य है हम उन्हे इस प्रतिवेदन के साथ संलग्न कर रहे है।

अंकेक्षण निरिक्षण एवं प्रतिपालन :–वित्तीय वर्ष 2019–20 के अंकेक्षण प्रतिवेदन को आधार मानते हूऐ हमारे द्वारा वित्तीय वर्ष 2020–21 का अंकेक्षण कार्य किया गया है।

For TIBREWAL CHAND & CO.
Chartered Accountants
FRN – 311047E

Date – 15/09/2021
Place – Gwalior

TIBREWAL CHAND & CO. Chartered Accountants

Roshan Jain
(Partner)
M. No. 518422

मुख्य नगरपालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

नगर परिषद – मिहोना, जिला भिण्ड़ (म.प्र)

प्राप्ति एवं भुगतान पत्रक

01 अप्रेल 2020 से 31 मार्च 2021 तक

अनु.क्र.	प्राप्तियां	राशि	अनु.क्र.	भुगतान	राशि
	प्रारंभिक शेष (Schedule A)	29,548,505.85	(क)	स्थापना व्यय	
(क)	नगर पालिका कर व दर		1	स्थाई कर्मचारी वेतन एवं भत्ते	12,741,632.00
1	सम्पत्ति कर बकाया	97,458.00	2	अस्थाई कर्मचारी वेतन एवं मजदूरी	4,553,365.00
2	सम्पत्ति कर चालू	37,639.00	3	पेंशन अंशदान	622,828.00
3	समेकित कर बकाया	147,700.00	4	सामुदायिक संगठक वेतन	45,500.00
4	समेकित कर चालू	24,240.00	5	कर्मचारी भविष्य निधि	1,073,500.00
5	अधिभार	13,025.00	6	अर्जित अवकाश/एक्स ग्रेसिया/ग्रेच्युटी	254,781.00
6	शिक्षा उपकर चालू	750.00		योग (क)	19,291,606.00
7	शिक्षा उपकर बकाया	3,226.00	(ख)	परिषद प्रशासनिक व्यय	
8	विकास उपकर बकाया	675.00	1	समाचार पत्र व्यय, विज्ञापन,विज्ञप्ति	277,610.00
9	विकास उपकर चालू	267.00	2	कार्यालय व्यय	15,098.00
	योग (क)	324,980.00	3	स्टेशनरी एवं छपाई	20,983.00
(ख)	जलकर से प्राप्तिया		4	अंकेक्षण शुल्क	603,734.00
1	जल कर बकाया	62,400.00	5	कम्प्यूटर कार्य	5,587.00
2	जल कर चालू	158,800.00	6	स्वागत एवं सत्कार	8,854.00
	योग (ख)	221,200.00	7	राष्ट्रीय पर्व एवं त्यौहार	70,855.00
(ग)	नगर परिषद के शुल्क एवं प्रभार		8	व्यावसायिक शुल्क	160,140.00
1	बाजार शुल्क	42,265.00	9	कानूनी प्रभार	59,822.00
2	आवेदन, प्रमाण पत्र, प्रतिलिपि, फार्म शुल्क	2,105.00	10	निर्वाचन खर्च	7,432.00
3	नवीन नल कनेक्शन	32,100.00	11	प्रचार प्रसार	19,110.00
4	पानी टेंकर शुल्क	12,900.00	12	फोटोकॉपी	40,099.00
5	मठ पंप शुल्क	31,520.00	13	अन्य प्रशासनिक व्यय	16,574.00
6	समझौता/अर्थदण्ड	1,750.00		योग (ख)	1,305,898.00
7	टेण्डर शुल्क	5,200.00	(ग)	परिचालन एवं अनुरक्षण	
8	सूचना का अधिकार	52.00	1	बिजली व्यय	1,631,479.00
9	नामान्तरण शुल्क	7,550.00	2	डीजल व्यय	1,864,924.88
	योग (ग)	135,442.00	3	किराया व्यय	5,390.00
(घ)	नगर पालिका की संपत्तियों से प्राप्त किराया एवं प्रिमियम		4	वाहन बीमा एवं पंजीयन	128,894.00
1	दुकान किराया बकाया	138,144.00	5	पेयजल परिवहन	237,160.00
2	दुकान भूमि किराया चालू	128,913.00	6	कोरोना व्यय	504,693.00
3	दुकान निलामी	858,000.00	7	अलाव लकडी	19,287.00
	योग (घ)	1,125,057.00	8	वेवसाइट नवीनीकरण	18,000.00
(ङ)	अनुदान अंशदान		9	पत्थर क्रय	54,720.00
1)	निर्दिष्ट राजस्व एवं क्षतिपूर्तियां		10	सफाई खर्च	344,035.00
1	चुंगी क्षतिपूर्ति अनुदान	14,633,728.00	11	मरम्मत एवं संधारण – अधोसंरचनात्मक साधन	87,830.00
2	निर्यात कर	73,000.00	12	मरम्मत एवं संधारण – जलप्रदाय	252,584.00
3	मुद्रांक शुल्क	644,000.00	13	मरम्मत एवं संधारण – प्रकाश व्यवस्था	312,173.00
4	यात्रीकर क्षतिपूर्ति अनुदान	1,812,000.00	14	मरम्मत एवं संधारण – वाहन	362,395.00
2)	पूंजीगत अनुदान/विशिष्ठ अनुदान		15	मरम्मत एवं संधारण – कार्यालयीन उपकरण	12,693.00
1	सड़क मरम्मत अनुदान	1,841,000.00		योग (ग)	5,836,257.88
2	मुलभूत अनुदान	4,011,000.00	(घ)	स्थायी संपत्तियां	
3	राज्य वित्त आयोग	3,958,000.00	1	मांगलिक/सामुदायिक भवन निर्माण	1,064,596.00
4	15 वां वित्त आयोग	16,089,000.00	2	बाउंड्रीबाल निर्माण	62,746.00
5	निर्माण	555,000.00	3	नये रास्ते एवं सड़के	2,537,301.00
6	मुख्यमंत्री अधोसंरचना विकास	700,000.00	4	नाली/चैम्बर निर्माण	1,278,054.00
7	फायर वाहन क्रय	1,875,000.00	5	बोर एवं हेण्डपम्प खनन	2,129,784.00
8	नगर उदय अभियान	50,000.00	6	कम्प्यूटर/लैपटॉप क्रय	95,451.00
9	श्रम विभाग	175,000.00	7	प्रिंटर क्रय	19,804.00
10	सांसद निधि	907,500.00		योग (घ)	7,187,736.00
11	अन्य मद	383,000.00	(ङ)	ब्याज एवं वित्त प्रभार	
12	रिकवरी फेसिलिटी सेन्टर अनुदान	732,000.00	1	हुडको के ऋण पर देय ब्याज	164,957.00
	योग (ङ)	48,439,228.00		योग (ङ)	164,957.00

TIBREWAL CHAND & CO. ★ Chartered Accountants ★

12/10/2021

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

(च)	विविध / अन्य		(च)	सहायता, अनुग्रह एवं अंशदान	
1	अमानत	2,000.00	1	अंत्येष्टी सहायता	160,000.00
2	विविध प्राप्ति	52,005.00	2	प्रधानमंत्री आवास योजना	-
3	बैंको से ब्याज प्राप्त	387,377.00		योग (च)	160,000.00
4	अन्य मदो के खाते बन्द कर राशि जमा	802,348.00	(छ)	विविध ऋण अग्रीम इत्यादि	
	योग (च)	1,243,730.00	1	जिला पंचायत को किचन शेड की राशि वापिस	480,000.00
			2	सिक्युरिटी वापसी	585,401.00
			3	हुडको ऋण मूलधन वापसी	127,200.00
			4	आयकर, जीएसटी एवं उपकार कटोत्रा	703,108.00
			5	मुख्यमंत्री राहत कोष में जमा	38,154.00
			6	राशि शासन के खाते में जमा– मुख्यमंत्री अधोसंरचना मद	4,000,000.00
			7	राशि शासन के खाते में जमा– अन्य योजनाओं की शेष राशि	766,651.00
			8	बैंक खर्च	1,386.50
				योग (छ)	6,701,900.50
				योग (क) से (छ) :–	40,648,355.38
				अंतिम शेषः– (Schedule B)	40,389,787.47
	कुल योगः–	81,038,142.85		कुल योगः–	81,038,142.85

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

TIBREWAL CHAND & CO. Chartered Accountants

Roshan Jain
(Partner)
Mem. No. 518422

Date : 15-09-2021
Place : Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

नगर परिषद – मिहोना, जिला भिण्ड (म.प्र)

आय एवं व्यय खाता

01 अप्रेल 2020 से 31 मार्च 2021 तक

व्यय	राशि	आय	राशि
स्थाई कर्मचारी वेतन एवं भत्ते	12,741,632.00	सम्पत्ति कर बकाया	97,458.00
अस्थाई कर्मचारी वेतन एवं मजदूरी	4,553,365.00	सम्पत्ति कर चालू	37,639.00
पेंशन अंशदान	622,828.00	समेकित कर बकाया	147,700.00
सामुदायिक संगठक वेतन	45,500.00	समेकित कर चालू	24,240.00
कर्मचारी भविष्य निधि	1,073,500.00	अधिभार	13,025.00
अर्जित अवकाश / एक्स ग्रेसिया / ग्रेच्युटी	254,781.00	शिक्षा उपकर चालू	750.00
समाचार पत्र व्यय, विज्ञापन,विज्ञप्ति	277,610.00	शिक्षा उपकर बकाया	3,226.00
कार्यालय व्यय	15,098.00	विकास उपकर बकाया	675.00
स्टेशनरी एवं छपाई	20,983.00	विकास उपकर चालू	267.00
अंकेक्षण शुल्क	603,734.00	जल कर बकाया	62,400.00
कम्प्यूटर कार्य	5,587.00	जल कर चालू	158,800.00
स्वागत एवं सत्कार	8,854.00	बाजार शुल्क	42,265.00
राष्ट्रीय पर्व एवं त्यौहार	70,855.00	आवेदन, प्रमाण पत्र, प्रतिलिपि, फार्म शुल्क	2,105.00
व्यावसायिक शुल्क	160,140.00	नवीन नल कनेक्शन	32,100.00
कानूनी प्रभार	59,822.00	पानी टेंकर शुल्क	12,900.00
निर्वाचन खर्च	7,432.00	मठ पंप शुल्क	31,520.00
प्रचार प्रसार	19,110.00	समझौता / अर्थदण्ड	1,750.00
फोटोकॉपी	40,099.00	टेण्डर शुल्क	5,200.00
अन्य प्रशासनिक व्यय	16,574.00	सूचना का अधिकार	52.00
बिजली व्यय	1,631,479.00	नामान्तरण शुल्क	7,550.00
डीजल व्यय	1,864,924.88	दुकान किराया बकाया	138,144.00
किराया व्यय	5,390.00	दुकान भूमि किराया चालू	128,913.00
वाहन बीमा एवं पंजीयन	128,894.00	दुकान निलामी	858,000.00
पेयजल परिवहन	237,160.00	चुंगी क्षतिपूर्ति अनुदान	14,633,728.00
कोरोना व्यय	504,693.00	निर्यात कर	73,000.00
अलाव लकडी	19,287.00	मुद्रांक शुल्क	644,000.00
वेवसाइट नवीनीकरण	18,000.00	यात्रीकर क्षतिपूर्ति अनुदान	1,812,000.00
पत्थर कय	54,720.00	विविध प्राप्ति	52,005.00
सफाई खर्च	344,035.00	बैंको से ब्याज प्राप्त	387,377.00
मरम्मत एवं संधारण – अधोसंरचनात्मक साधन	87,830.00	अन्य मदो के खाते बन्द कर राशि जमा	802,348.00
मरम्मत एवं संधारण – जलप्रदाय	252,584.00		
मरम्मत एवं संधारण – प्रकाश व्यवस्था	312,173.00		
मरम्मत एवं संधारण – वाहन	362,395.00		
मरम्मत एवं संधारण – कार्यालयीन उपकरण	12,693.00		
अंत्येष्टी सहायता	160,000.00		
प्रधानमंत्री आवास योजना	-		
हुडको के ऋण पर देय ब्याज	164,957.00		
जिला पंचायत को किचन शेड की राशि वापिस	480,000.00		
मुख्यमंत्री राहत कोष में जमा	38,154.00		
राशि शासन के खाते में जमा– मुख्यमंत्री अधोसंरचना मद	4,000,000.00		
राशि शासन के खाते में जमा– अन्य योजनाओं की शेष राशि	766,651.00		
बैंक खर्च	1,386.50	व्यय का आय पर आधिक्य	11,833,773.38
योग	32,044,910.38	योग	32,044,910.38

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

TIBREWAL CHAND Chartered Accountants

Roshan Jain
(Partner)
Mem. No. 518422

Date : 15-09-2021
Place : Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

रोकड़ पुस्तक अनुसार शेष

Schedule "A"

प्रारंम्भिक शेष

मुख्य रोकड़ बही	21,032,393.35
प्रधानमंत्री आवास योजना	834,205.00
मुख्यमंत्री अधोसंरचना मद	2,938,813.00
स्वच्छ भारत मिशन	4,743,094.50
योग	**29,548,505.85**

Schedule "B"

अंतिम शेष

मुख्य रोकड़ बही	31,141,674.97
प्रधानमंत्री आवास योजना	834,205.00
मुख्यमंत्री अधोसंरचना मद	2,938,813.00
स्वच्छ भारत मिशन	5,475,094.50
योग	**40,389,787.47**

TIBREWAL CHAND & CO. Chartered Accountants

मुख्य नगर ~~पालिका~~ अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

नगर परिषद – मिहोना, जिला भिण्ड (म.प्र)

तुलना पत्रक

वित्तीय वर्ष 2020–21

दायित्व (स्थायी / अस्थायी)	राशि	संपत्ति (स्थायी / अस्थायी)	राशि
पूंजी खाता		स्थायी संपत्ति	
सामान्य संचय	26,728,518.85	कम्प्यूटर / लैपटॉप क्रय	95,451.00
		प्रिंटर क्रय	19,804.00
चालू दायित्व			
मुलभूत अनुदान	898,801.00		
राज्य वित्त आयोग	2,309,983.00		
14 वां वित्त आयोग	642,610.00		
14 वां वित्त आयोग (परफॉरमेन्स ग्रांट)	234,467.00	निर्माण कार्य	
15 वां वित्त आयोग	10,465,125.00	मांगलिक / सामुदायिक भवन निर्माण	1,064,596.00
मुख्यमंत्री अधो. मद 1 फेस	2,938,813.00	बाउंड्रीबाल निर्माण	62,746.00
मुख्यमंत्री अधो. मद 3 फेस	700,000.00	नये रास्ते एवं सड़के	2,537,301.00
सड़क मरम्मत अनुदान	1,315,313.00	नाली / चैम्बर निर्माण	1,278,054.00
स्वच्छ भारत मिशन	4,743,448.00	बोर एवं हेण्डपम्प खनन	2,129,784.00
रिकवरी फेसिलिटी सेन्टर अनुदान	732,000.00		
स्वच्छता पुरूष्कार हेतू	530,000.00		
विशेष निधि	202,421.00		
विशेष निधि (टंकी निर्माण)	705,096.00		
विकास कार्य	664,875.00		
पेयजल परिवहन	104,240.00		
प्रधानमंत्री आवास योजना (हितग्रही)	309,000.00		
सांसद निधि	861,014.00		
अधोसंरचना विकास कार्य	11,975.00		
श्रम विभाग	784,997.00	चालू संपत्ति	
फायर वाहन क्रय	1,875,000.00	बैंक	40,389,787.47
नगर उदय अभियान	50,000.00		
अन्य मद	108,000.00	आय व्यय खाता	
		व्यय का आय पर आधिक्य	11,833,773.38
ऋण दायित्व			
हुडको से प्राप्त	1,495,600.00		
योग	**59,411,296.85**	**योग**	**59,411,296.85**

As per our report of even date annexed.

For TIBREWAL CHAND & CO.

CHARTERED ACCOUNTANTS

FRN - 311047E

Tibrewal Chand & Co. Chartered Accountants

Roshan

Roshan Jain

(Partner)

Mem. No. 518422

Date : 15-09-2021

Place : Gwalior

मुख्य नगर पालिका अधिकारी

नगर परिषद मिहोना-भिण्ड (म.प्र.)

Nagar Parishad - Mihona

District - Bhind (M.P.)

CASH FLOW SUMMARY

01/04/2020 To 31-03-2021

Particulars	Amount	
(A) Cash flow from Operating Activities		
(+) Revenue Receipts	5,02,45,907.00	**2,38,12,145.12**
(-) Revenue Expenses	2,64,33,761.88	
(B) Cash flow from Investing Activities		**-69,60,359.00**
(+) Proceeds from Disposal of Assets		
(+) Interest Income Received	3,87,377.00	
(-) Purchase of Fixed Assets	73,47,736.00	
(-) Increase/(Decrease) in Special Funds/Grants		
(-) Increase/(Decrease) in Earmarked Funds		
(C) Cash flow from Financing Activities		**-60,10,504.50**
(+) Loan from Banks/Others Received	8,56,353.00	
(-) Loan Repayment	1,64,957.00	
(-) Interest & Finance Expenses	**67,01,900.50**	
Net Cash Inflow		**1,08,41,281.62**
Add - Opening Balance (Cash/Banks)		**2,95,48,505.85**
Closing Balances (Cash/Banks)		**4,03,89,787.47**

As per our report of even date annexed.

For TIBREWAL CHAND & CO.

CHARTERED ACCOUNTANTS

FRN - 311047E

Date : 15-09-2021

Place : Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

TIBREWAL CHAND & CO. Chartered Accountants

Rosnart

Roshan Jain

(Partner)

Mem. No. 518422

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नगर परिषद – मिहोना, जिला भिण्ड़ (म.प्र)

बैंक समाधान पत्रक (मुख्य रोकड़ बही)

31 मार्च 2021 की स्थिति में

विवरण	बैंक खाता	विवरण	राशि
रोकड़ पुस्तक अनुसार शेष			31,141,674.97
जोडे :–			
1) चेक जारी परन्तु बैंक में भुगतान हेतू प्रस्तुत नही।			
घटाऐं :–			
1) बैंक द्वारा काटे गये चार्जेस की प्रविष्टि रोकड पुस्तक में दर्ज नही।			
बैंक खातों में उपलब्ध शेष बैंक स्टेटमेंट अनुसार			31,141,674.97

बैंक विवरण

बैंक का नाम	खाता क्रं.	शेष राशि
सेन्ट्रल बैंक ऑफ इडिया	2369224064	808,394.52
जिला सहकारी बैंक	678116037006	1,445,961.00
सेन्ट्रल बैंक ऑफ इडिया	2369190145	6,691,439.59
स्टेट बैंक ऑफ इडिया	53029425032	20,534,805.17
सेन्ट्रल मध्यप्रदेश ग्रामीण बैंक	2002581030003392	1,048,402.68
स्टेट बैंक ऑफ इडिया	37066476809	612,672.01
योग		31,141,674.97

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

TIBREWAL CHAND & CO. ★ Chartered Accountants ★

Roshan Jain
(Partner)
Mem. No. 518422

Date : 15-09-2021
Place : Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

Scanned by TapScanner

नगर परिषद — मिहोना, जिला भिण्ड (म.प्र)

बैंक समाधान पत्रक (प्रधानमंत्री आवास योजना)

31—03—2021 की स्थिति में

विवरण	बैंक खाता नं.	विवरण	राशि
रोकड पुस्तक अनुसार बैंक शेष			834,205.00
जोड़ें —			
घटाएं :—			
बैंक पास बुक अनुसार शेष			834,205.00

क्र.	बैंक का नाम	खाता क्र.	बैंक शेष
1	सेन्ट्रल बैंक ऑफ इंडिया	3589920436	834,205.00
	योग		834,205.00

बैंक समाधान पत्रक (मुख्यमंत्री शहरी अधोसंरचना योजना)

31—03—2021 की स्थिति में

विवरण	बैंक खाता नं.	विवरण	राशि
रोकड पुस्तक अनुसार बैंक शेष			2,938,813.00
जोड़ें —			
घटाएं :—			
बैंक पास बुक अनुसार शेष			2,938,813.00

क्र.	बैंक का नाम	खाता क्र.	बैंक शेष
1	सेन्ट्रल बैंक ऑफ इंडिया	3529386470	2,938,813.00
	योग		2,938,813.00

बैंक समाधान पत्रक (स्वच्छ भारत मिशन)

31—03—2021 की स्थिति में

विवरण	बैंक खाता नं.	विवरण	राशि
रोकड पुस्तक अनुसार बैंक शेष			5,475,094.50
जोड़ें —			
घटाएं :—			
बैंक पास बुक अनुसार शेष			5,475,094.50

क्र.	बैंक का नाम	खाता क्र.	बैंक शेष
1	सेन्ट्रल बैंक ऑफ इंडिया	3529386527	5,475,094.50
	योग		5,475,094.50

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

TIBREWAL CHAND & CO. Chartered Accountants

Roshan Jain
(Partner)
Mem. No. 518422

Date : 15-09-2021
Place : Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना भिण्ड (म.प्र.)

THE AUDITOR's SCOPE OF WORK

Annexure - B

1. Audit of Revenue :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified The Cash Book For Audit Of Revenue From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Parishad take strict action for any revenue leakage and guide all the Employees to do that task in sencere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	He is lso responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We Checked All The Revenue Receipt From The Counter File Of Receipt Book And Verified That The Money Received Is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	We have verified all the revenue collection detail as provided to us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(v)	The entries in cash book shall be verified.	We Have Verified All Cash Book With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Attached Sheet (Annexure - E)	
(vii)	The Auditor shall verify the interest income from FDR`s and verify that interest income is duly and timely accounted for in cash book.	Not Applicable.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissionar/CMO.	No case found.	

2. Audit of Expenses :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicablle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attaiched Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been part of our financial detail.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditure Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi)	During the audit financial propriety shall be checked. All the expediture shall be supporded by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non complinces of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	

GREWAL CHAND & CO. Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

(viii)	The Auditor shall be responsible for Verificaton Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	During our audit we found that nagar parishad is not preparing any UC's regarding grant utilization.	
(ix)	The Auditor shall Verify that all the temporary advances have been fuly recovered.	We have check and found that there is no temporary advance is provided by ULB during the year.	

3. Audit of Book Keeping :

Indicators		Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we also find that there are some important registers are not prepared by ULB Like Ledger, FAR, Bills Payable etc.	All Books are maintained in well condition and we suggest that the same should to carried for future. And We also suggest nagar parishad to maintained Ledger, FAR and other registers.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad Maintained All The Books of Accounts As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii)	The Auditor shall verify Advance Register And see that All The Advances Are Timely Recovered According To The Conditions Of Advances. All The Cases Of Non Recovery Shall Be Specifically Mentioned In Audit Report.	No advance provided during the year so ULB not Prapared advance register.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS has been prepared by ULB on Yearly Basis only.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

4. Audit of FDR :

Indicators		Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	There is no FDR/TDR Created By ULB.	We found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	It shall be ensured that proper records of FDR`s are maintained and all renewls are timely done.	FDR register is not prepared by ULB.	
(iii)	The cases where FD`s/TDR`s are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	Not Applicable.	

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

5. Audit of Tenders :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	
(vi)	The cases of extension 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.	Not Applicable.	

6. Audit of Grants & Loans :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government. Financial details of grant and it's utilization mentioned in attached sheet Annexure G	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government. Financial details of grant and it's utilization mentioned in attached sheet Annexure G	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. During this 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.	Neither Assets/Physical Infrastructure has been generated out of Loan taken. Financial details of loan attached in annexure F.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During 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 Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	

TIBREWAL CHAND & CO. ★ Chartered Accountants ★

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

Nagar Parishad - Mihona

District - Bhind (M.P.)

Name of Auditor - Tibrewal Chand & Co., Gwalior

Abstract Sheet for Reporting on Audit Paras for Financial Year 2020-21

Annexure - C

Sr No.	Parameters	Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2019-20	Year 2020-21	% of Growth		
i	संपत्तिकर	198,642.00	135,097.00	-31.99	उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष भवन भूमि के किराये के अतिरिक्त किसी भी कर या शुल्क की वसूली हेतू समुचित प्रयास नही किये गये हैं नगर परिषद द्वारा बताया गया की राजस्व वसूली पर यह प्रभाव कोरोना महामारी के कारण आया है। जिसके फलस्वरूप राजस्व वसूली में कुल 0.33 प्रतिशत की कमी दर्ज कि गयी है।	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की बजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियो की नियुक्ति की जानी चाहिऐ 2. नगर परिषद द्वारा राजस्व वसूलि हेतू आधुनिक तकनीक का प्रयोग किया जाना चाहिऐ जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियो द्वारा समय पर कर का भुगतान ना किया जाये उनको विरूद्व दण्डात्मक कार्यवाही की जानी चाहिऐ। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतू करो में रियायत दी जानी चाहिऐ। 5. समय–समय पर कर वसूली हेतू नगर के विभिन्न स्थानो पर कैम्पों का आयोजन किया जाना चाहिए।
ii	समेकित कर	185,764.00	171,940.00	-7.44		
iii	नगरीय विकास उपकर	1,623.00	942.00	-41.96		
iv	शिक्षा उपकर	5,616.00	3,976.00	-29.20		
	कुल योग	**391,645.00**	**311,955.00**	**-20.35**		
	गैर राजस्व वसूली					
i	भवन भूमि किराया	749,502.00	1,125,057.00	50.11	राजस्व कर वसूली में 20.35 प्रतिशत की कमीं एवं गैर राजस्व वसूली में कुल 5.19 प्रतिशत की अधिक वसूली दर्ज हुई है।	
ii	जल उपभोक्ता प्रभार	265,322.00	221,200.00	-16.63		
iii	ठोस अपशिष्ट प्रबंधन प्रभार	-	-	-		
iv	अन्य कर एवं शुल्क	406,215.00	148,467.00	-63.45		
	कुल योग	**1,421,039.00**	**1,494,724.00**	**5.19**		
	महायोग	**1,812,684.00**	**1,806,679.00**	**-0.33**		

TIBREWAL CHAND & CO. ★ Chartered Accountants ★

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

Nagar Parishad - Mihona

District - Bhind (M.P.)

Name of Auditor - Tibrewal Chand & Co., Gwalior

Sr No.	Parameters	Description	Observation in Brief	Suggestions
2	**Audit of Expenditure**	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicablle laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
3	**Audit of Book Keeping**	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition and we suggest that the same should to carried for future and also prepared all remaining Books.
4	**Audit of FDR**	All Fixed Deposits And Term Deposits Are Verified.	There is no FDR/TDR Created By ULB.	We found that there are few Bank Accounts in which idle amount deposited. we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
5	**Audit of Tenders/Bids**	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
6	**Audit of Grants & Loans**	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government. We found that there are some unkown Grant received during the year which details are not available. Financial details of grant and its utiliazation are provided with this audit report in Annexure G	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.

मुख्य नगर पालिका अधिकारी
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7	Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and fromone scheme/project to another	-			During 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 Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.
8	Any other	**Revenue Exp**	**Revenue Receipts**	**Percentage**		
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax)	26,433,761.88	20,211,137.00	Revenue Expenditures with respect to Revenue Receipts 130.79%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Parishad should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Exp.	**Total Exp.**	**Percentage**		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	8,603,445.00	40,648,355.38	Capital Expenditures with respect to Total Expenditures are 21.17%.	Capital Expenditure are having substantioal with respect to Total expenditure made by the Nagar Parishad.	Nagar Parishad should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	Not Applicable
10	Whether bank reconciliation statement have been regulerly prepared.	As per the rules Nagar Parishad Should Prepared Bank Recociliation Statement on Monthly Basis.			During Our Audit we found that ULB is Preparing Bank Recociliation Statement on yearly basis Only. Aone copy of yearly BRS is attached with this report.	We Suggest Nagar Parishad officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

Rosnat

Roshan Jain
(Partner)
Mem. No. 518422

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

Date : 15-09-2021
Place : Gwalior

Nagar Parishad - Mihona

District - Bhind (M.P.)

Annexure - D

2020-21 INCOME & EXPENDITURE INFORMATION

S. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				Total Receipts	REVENUE EXPENDITURE					CAPITAL EXPENDITURE		TOTAL EXPENDITURE
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assinged Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants		Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Other Exp.	Loan Repayment	Other Capital Expenses	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Gwalior	Bhind	Mihona	Nagar Parishad	135097	411083	135442	1125057	17162728	0	387377	11229500	16089000	3958000	0	50633284	19291606	1305898	5836257.88	164957	199540.5	127200	7890844	34816303.38

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

TIBREWAL CHAND & CO. ★ Chartered Accountants ★

Roshan Jain
(Partner)
Mem. No. 518422

Date : 15-09-2021
Place : Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)
15/10/2021

Nagar Parishad - Mihona

District - Bhind (M.P.)

Annexure - E

1 **Revenue recovery against the yearly targets.**

We have verified revenue recovery done by ULB and found that revenue recoverd by ULB is far below then the yearly targets. Financial details as per Vasuli Patrak are provided below :-

(Rs in Lakhs)

Sr No	Tax/fee	Target (Current Year)	Collection as per Vasuli Patrak	Collection Percentage
1	Property Tax	3.840	0.320	8.33%
2	Consolidated Tax	3.810	0.250	6.56%
3	Urban Development Cess	0.041	0.003	7.32%
4	Education Cess	0.140	0.044	31.43%
5	Land/Building Rent	1.220	1.180	96.72%
6	Water User Charges	5.210	1.700	32.63%
7	Teh-Bazaari/Asthai Dakhal	1.000	0.480	48.00%
8	Building Permission	0.500	0.181	36.20%
9	Others	2.000	0.562	28.10%
	Total	**17.761**	**4.720**	**26.58%**

Recoverable Revenue

(Rs in Lakhs)

Due		Total Due (PY+CY)
Previous year due	Current year due	
109.23	13.04	122.27

Annexure - F

2 **Audit of loans provided for physical infrastructure and it's utilization**

We have verified loans taken by ULB and its utilization. During this financial year we found that there is no fixed asset ceation compeleted out of loan amount.

Sr No	Purpose of Loan & Provding Agency	Principal Amount as on 01.04.2020	Loan taken during the year	Repayment during the year		Balance amount on 31.03.2021
				Principal Amount	Interest Amount	
1	HUDCO Loan	1,622,800.00	-	127,200.00	164,957.00	1,495,600.00
	Total	**1,622,800.00**	**-**	**127,200.00**	**164,957.00**	**1,495,600.00**

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नगर परिषद मिहोना-भिण्ड (म.प्र.)

3 **Audit of all grants given by central/state Government and it's utilization**

We have verified all grants received from central/state governments and it's utilization. Financial details are provided below :-

Annexure - G

Sr No	Name of the Head	Opening balance	Received during the year	Utilised during the year	Unutilised at the year end
1	Moolbhoot Anudan	547,412.00	4,011,000.00	3,659,611.00	898,801.00
2	State Finance Commission	498,880.00	3,958,000.00	2,146,897.00	2,309,983.00
3	14th Finance Commission	642,610.00	-	-	642,610.00
4	14th Finance Commission (Performance Grant)	234,467.00	-	-	234,467.00
5	15th Finance Commission	-	16,089,000.00	5,623,875.00	10,465,125.00
6	Chief Minister Urban Infrastructure Development Scheme Phase 1	2,939,934.00	-	1,121.00	2,938,813.00
7	Chief Minister Urban Infrastructure Development Scheme Phase 3	-	700,000.00	-	700,000.00
8	Road Repairing and Maintenance	71,428.00	1,841,000.00	597,115.00	1,315,313.00
9	Swacch Bharat Mission	4,744,086.00	-	638.00	4,743,448.00
10	Recovery Facility Center	-	732,000.00	-	732,000.00
11	Swacchta Purushkar	-	555,000.00	25,000.00	530,000.00
12	Special Grant For Infrastructure Work	1,422,933.00	-	1,220,512.00	202,421.00
13	Special Grant For Water Tank	705,096.00	-	-	705,096.00
14	Special Grant For Development Work	664,875.00	-	-	664,875.00
15	Water Supply Transportation	104,240.00	-	-	104,240.00
16	Pradhan Mantri Aawas Yojna (Urban)	309,000.00	-	-	309,000.00
17	Saansad Nidhi	852,528.00	907,500.00	899,014.00	861,014.00
18	Chief Minister Urban Infrastructure Development Scheme Phase 2	11,975.00	-	-	11,975.00
19	Labour Dept.	799,997.00	175,000.00	190,000.00	784,997.00
20	Fire Brigade Purchase	-	1,875,000.00	-	1,875,000.00
21	Nagar Uday Abhiyan	-	50,000.00	-	50,000.00
22	Other Grant	108,000.00	-	-	108,000.00
	Total	**14,657,461.00**	**30,893,500.00**	**14,363,783.00**	**31,187,178.00**

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

Roshan

Roshan Jain
(Partner)
Mem. No. 518422

TIBREWAL CHAND & CO. Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद मिहोना-भिण्ड (म.प्र.)

Date : 15-09-2021
Place : Gwalior