

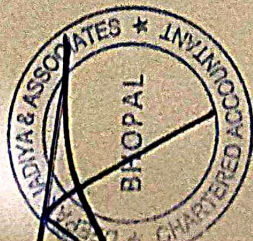
DEEPAK JADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
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TO
THE CHIEF MUNICIPAL OFFICER
NAGAR PARISHAD MUNGAOLI
DISTRICT ASHOKNAGAR
M.P.

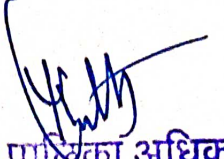
SUB: Submission of Audit Report for F.Y. 2020-21 in response to letter no/ N P/2021/1249 of Nagar Palika Parishad Mungaoli (M.P).

AUDIT REPORT

1. We have examined the attached Balance Sheet as at 31st March, 2021 and Income & Expenditure Account for the year ended on that date, attached herewith of **NAGAR PALIKA PARISHAD MUNGAOLI (M.P)**. These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We certify that the Balance Sheet and Income & Expenditure Account are in agreement with the books of accounts and returns read with our notes & observations.
3. A) we have obtained all the information explanation which, to the best of our knowledge and belief was necessary for the purpose of our audit.
- B) In our opinion, subject to notes to accounts & other observation attached herewith, proper Books of Accounts have been kept by the Mungaoli Council in so far as it appears from our examination of the books.
- C) In our opinion and to the best of our information and according to the explanations given to us, and subject to our comments. The said accounts give a true and fair view in conformity with the accounting Principles generally accepted in India:
 - i) In the case the Balance Sheet, of the state of affairs of the municipal council as at 31st March 2021
 - ii) In the case of the Income & Expenditure Account the Excess of Income over Expenditure of the municipal council for the year ended on that date.




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Management's Responsibility for Financial statements

Management's Responsibility for the fairness of the representation in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statement and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statement estimates are necessary in the preparation of these statements and based on careful judgments, have been properly reflected. Management has established system of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information

Management recognizes its responsibility for conducting the corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its Activities.

1. Management is responsible for preparing the financial statements and the contents of the statement are the assertions of management
2. The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment 'including the assessment of the risk of material misstatement of the consolidated financial statement, whether due to fraud or error. In making those risk assessment, auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control accordingly 'we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used the reasonableness significant accounting estimates made by management 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.



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Municipal Corporation & Councils Act requires the auditor to -

1. Gives a true and fair view about whether the financial report complies with the accounting standards
2. Conduct their audit in accordance with the auditing standards
3. Give the directors and auditor's independence declaration and meet independence requirements
4. Report certain suspected contraventions to Municipal Act.

Opinion

We have also audited management's assessment, included in the accompanying Management's annual report on internal control over financial reporting, that the council management effective internal control over financial reporting as on 31st March, 2021. Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting responsibility is to express an opinion on management's assessment and on the effectiveness of the councils internal control over financial reporting based on our audit our audit .

We conducted our audits in accordance with the Indian Accounting standard. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects .My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting ,evaluating management's assessment , testing and evaluating the design and operating effectiveness of internal control , and performing such other producers as we considered necessary in the circumstances . We believe that our audit provides a reasonable basis for our opinion.

A council's internal control over financial reporting is process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Mungaoli Council internal control over financial reporting includes those policies and producers that (1) pertain to the maintenance of record that, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the Mungaoli Council ;(2) provide reasonable assurance that transaction are recorded as necessary permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of corporation are being made only in accordance with authorizations of management and directors of the corporation ;and (3)provide reasonable assurance regarding prevention or timely detection unauthorized acquisition, use , disposition of the corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluations of effectiveness to future periods are subject to risk that controls may become inadequate because of change in conditions, or the degree of compliance with the procedures may deteriorate.

There are some arithmetical mistake which was rectified during the audit and some contra entries which were also not done.



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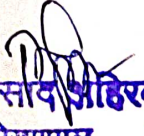
In our opinion, management's assessment that Mungaoli Council is not maintained effective internal control over financial reporting as on March 31, 2021 and not fairly stated, in all material respects, based on criteria established in Internal Control.

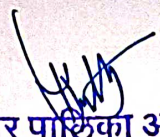
We believe that our audit provides a reasonable basis of our opinion and subject to detailed observation in the enclosed annexure of this report.

Thanking You.


PLACE: BHOPAL

DATE: 08.11.2021


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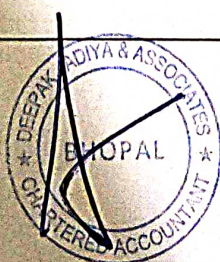
FOR DEEPAK JADIYA & ASSOCIATES,
CHARTERED ACCOUNTANTS


CA DEEPAK SONI
PARTNER
M. NO. 407554
FRN - 022926C
UDIN: 21407554AAAABB3483

1. AUDIT OF REVENUE

SCOPE OF AUDIT

Scope given	The auditor is responsible for all revenue from the counter files
Observation	All revenue receipts has been audited on random basis and bifurcated head wise but there should be proper heads of amount received as audit objection.
Scope given	He is also responsible to check the revenue receipts which are duly deposited in respective bank account
Observation	The revenue receipts are duly deposited in respective bank accounts on the same day except holidays and other bank circumstances like server problem and others etc.
Scope given	Percentage of revenue collection increase in various heads in property tax ,compared to previous year shall be part of report
Observation	Annexure of percentage of revenue collection increases in various heads in property tax, compared to previous year is given in abstract sheet.
Scope given	Delay beyond 2 working days shall be immediately brought to the notice of commission /CMO
Observation	Do such delay found expect bank holidays and closing of bank
Scope given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope given	The auditor shall specially mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets .the target are annually decided as per last year demand not as per actual collection or as per property located or connections given in council limits. The property and connections survey and bifurcation into commercial and domestic required so the collection of property tax and user will be increased
Scope given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's interest income is duly checked and not accounted in cash book timely only bank interest from some saving accounts is accounted in cash book
Scope given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO
Observation	There is no procedure of calling rate of interest from different banks and same brought to the notice of the CMO



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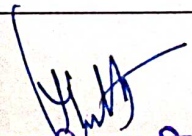
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2. AUDIT OF EXPENDITURE

Scope given	The auditor is responsible for audit of expenditure under all the scheme
Observation	Expenditure is checked on random basis along with the grants and scheme expenditure
Scope given	He is also given responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of expenditure are verified from cash book and vouchers and Bank statement on random basis
Scope given	He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any
Observation	Monthly balances of cash book have been checked and errors regarding totals have been rectified during audit
Scope given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner /CMO
Observation	There is separate bank account for each scheme but there is no separate accounting for particular scheme .moreover no utilization certificate is issued for particular scheme and the same is brought to the notice to CMO.
Scope given	He shall also verify that the expenditure is accordance with the guidelines ,directives acts and rules issued by government of India /state government
Observation	Yes, the expenditure is in accordance with the guidelines, directives acts and rules issued by government and same has been verified from the letter issued
Scope given	During the audit financial propriety shall be checked all the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, all the expenditure have been supported by financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during audit
Scope given	All the cases where appropriate sanctions have been obtained shall be reported and the compliance of audit observation shall be ensured during audit non compliance of audit paras shall be brought to the notice of commissioner /CMO
Observation	No, such cases found during the audit
Scope given	The auditors shall be responsible for verification of scheme project wise utilization certificates (UC,s) UC's shall be tailed with the income & expenditure records and creation of fixed asset
Observation	No utilization certificates of scheme project wise issued by ULB hence it is not possible to verify the same



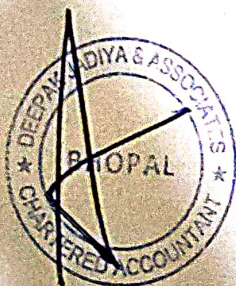

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Scope given	The auditor shall verify that all the temporary advances have been fully recovered
Observation:	Temporary advances like festival, Grain, Vehicles, against GPF etc. are provided by UIB to their employees and the same has been deducted by the UIB from their salary in consecutive next 10 or less months

3. AUDIT OF BOOK KEEPING

Task	Particulars
Scope given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The audit of all books as well as stores has been checked and the same maintained by UIB except some books like separate scheme books, subsidiary, books, fixed deposit register, loan issued and taken registers etc.
Scope given	He shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner /CMO
Observation	Books of accounts and stores are maintained by ULB in general way accounting rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not per MPMAM and same has been brought to notice of CMO
Scope given	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 specially mentioned in audit report
Observation	Advances are deducted from the salaries of the employees and recovered every month
Scope given	The auditor shall verify that all temporary advances have been fully recovered
Observation	All the temporary advances have been fully recovered thorough as a deduction from salary every month
Scope given	Bank reconciliation statements (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank reconciliation statements (BRS) are not prepared by the ULB we helped and guided them to prepare the same
Scope given	He shall be responsible for verifying the entries in the grant register the receipts and payment of grant shall be duly verified from the entries in the cash book
Observation	Separate compensation and grant register are not maintained by ULB only schemes registers are maintained the receipts are verified from the grant letters and grants details provided by UADD separate register of payments from grants is not maintained by ULB



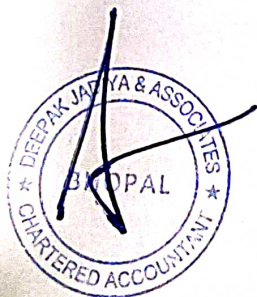
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Scope given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of commissioner/CMO
Observation	Fixed assets register are not maintained by the ULB and same has been brought to the notice of CMO
Scope given	The auditor shall reconcile the accounts of receipts and payment especially for the project funds
Observation	Only scheme funds are checked and verified ,no projects were running during the audit

4. AUDIT OF FDRs

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified form the FDR & terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDS's are automatically renewed by Core Banking Bank through System on time.
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO
Observation	There is no Procedure of calling Interest Rates form different Bank are followed by ULB and the same is Immediately brought to the Notice of CMO
Scope Given	Interest earned on FDR/TDR shall be verified be form entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual basis.



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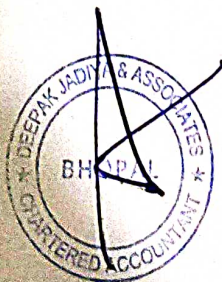
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5. AUDIT OF TENDERS/BIDS

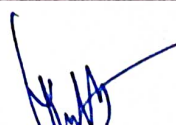
Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. WE verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period
Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified ; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG'S which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

6. AUDIT OF GRANTS AND LOANS

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and its utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.






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Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. 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 revenue
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loan to revenue expenditure and from one scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are found.




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SPECIFIC COMMENTS:

As Per Government Practice Minimum Three Quotation has to be gathered for providing work as certain limit of Expenditure but some of cases noticed during audit of Mungaoli ULB, only two bidder participated and mentioned under below:-

I. As an Expenditure Dated-7/4/20 vide voucher no 8 Amount Rs 39312.00, (work mentioned as LOHE KI JAALI)

REMARKS:- Amount paid to Adarsh Construction vide Rs-39312.00

*Two bidders participated in response to Local release (स्थानीय बिगप्ति):-

(1) Work and Amount mentioned by - TOMAR CONSTRUCTION FOR -50 FEET WORK- LOHE KI JAALI.

(2) ADARSH CONSTRUCTION TRACHING WORK - 40 FEET

Comments:

1. QUOTATION submits by the Contractor in response to WORK against LOHE KI JAALI -1. 50 FEET WORK- LOHE KI JAALI, 2. TRACHING WORK - 40 FEET.

2. In Work Order No Specific Work mentioned.

3. Bill Provided by Adarsh construction in both activity works

7400*3=22200.00
4300*3=12900.00
12*GST=4212.00
TOTAL =39312.00

4. Work Order given to Adarsh Construction dated 15/11/2019 vide letter क्रिमांक /नगर परिषद्/ 2019/525

Suggestion: Should be issued in general release for separate work and at least 3 bidder should be participating for any work.

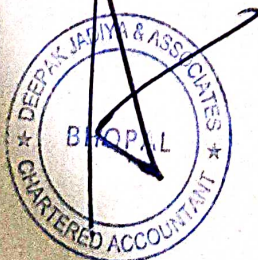
II.) An Expenditure Dated-12/03/2020 vide voucher no.4 Amount Rs 95200.00,

REMARKS: - Amount paid to Adarsh Construction vide Rs-95200.00

*Two bidders participated in response to Local release (स्थानीय बिगप्ति):-

(1) Work and Amount mentioned by - TOMAR CONSTRUCTION.

(2) ADARSH CONSTRUCTION



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Comments:-

1. QUOTATION submits by the Contractor in response to work against
2. No time Limit mentioned on work order.
3. No verification report attached in work provided by the contractor.
4. Work Order given to Adarsh Construction dated 25/10/2019 vide letter क्रिमांक /नगर परिषद्/ 2019/539

Suggestion: Should be issue news paper release for work and at least 3 bidder should be participate for any work and timeline mentioned on work order along with time limit of work.

III.) An Expenditure dated 15/4/2020 Rs-37760.00

REMARKS: - Amount paid to Titu hardware Rs-37760.00 work process to be called.

*Three bidders participated in response to Local release (स्थानीय बिगप्ति):

स्थानीय बिगप्ति /2020/ Ordered dated -24/03/2020 quotation called and submitted by bidder

*Titu hardware (No GST number mentioned)

*Sandeep traders (No GST number mentioned)

*Sk enterprises (No GST number mentioned)

Comments:-

1. No time Limit mentioned on work order.
2. Work verification report was not affixed.

Suggestion: Should be issue news paper release for work and timeline mentioned on work order along with time limit of work, Work verification report should be affixed.

IV.) An Expenditure dated 15/04/2020 Rs-21240.00

REMARKS:- amount paid to Titu hardware dated 15/4/2020 Rs-21240.00

* Three bidders participated in response to Local release (स्थानीय बिगप्ति):

Quotation. क्रिमांक /नगर परिषद् Order dated 12/03/2021 per 20 hp motors open well .

*Three quotation Titu hardware - (No GST number mentioned)

Sandeep traders - (No GST number mentioned)

Sk center - (No GST number mentioned)



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Work order given to Titu hardware, क्रिमांक /नगर परिषद् /2020 dated 20/03/2021

Comments:-

1. Work verification report was not produced
2. No time limit mentioned on work order

Suggestion: Should be issue news paper release for work and timeline mentioned on work order along with time limit of work, Work verification report should be affixed.

V.) An Expenditure dated 19/03/2021 Rs-21240.00

* Three bidders participated in response to Local release (स्थानीय बिगप्ति) (WORK 15 H.P motor pump repair):

Three quotation Titu hardware - (No GST number mentioned)

Sandeep traders - (No GST number mentioned)

Sk center - (No GST number mentioned)

Comments:-

1. Work verification report was not produced
2. No Time limit mentioned on work order

Suggestion: Should be issued in news paper release for work and timeline mentioned on work order along with time limit of work, Work verification report should be affixed.

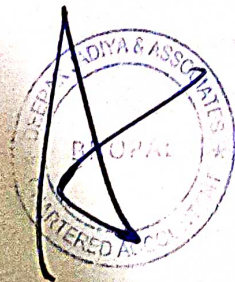
VI) PAYMENT TO STALWART SURVILLANCE AND ELECTRO Rs-199483.00

-VIDE VOUCHER NO -42 DATED 20/4/2020 No bill attached in this payment voucher only payment made in the basis of reminder letter

Suggestion: Copy of bill should be affixed with the voucher and Work verification report should be affixed.

VII.) GENERAL POINT

Deduction made in payment voucher/running voucher /measurement sheet as VAT it should be replaced with GST (IGST, CGST and SGST as the case may be)



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VIII.) An Expenditure made vide under mentioned voucher number:-

V.NO72-99120

V.NO73-98784

V.NO74-88704

V.NO75- 96096

V.NO76-94024

Remarks:

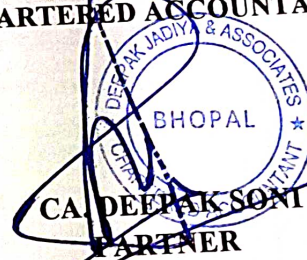
1. Quotation called as Local release (स्थानीय बिगप्ति) vides letter क्रिमांक /नगर परिषद्/ 2019/546 for supply of pipe line on trenching ground.
2. Two bidders participated in response to Local release (स्थानीय बिगप्ति):-
3. No verification report attached in work provided by the contractor.

Suggestion:

1. Issue general release for separate work and at least 3 bidders should be participating for any work.
2. Verification report should be attached along with bill.

**PLACE: BHOPAL
DATE: 08.11.2021**

**FOR DEEPAK JADIYA & ASSOCIATES,
CHARTERED ACCOUNTANTS**



M.NO. 407554

FRN - 022926C

UDIN: 21407554AAAABB3483

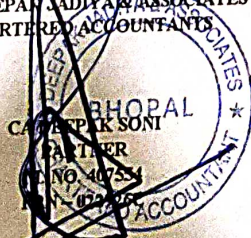
**मथुराप्रसाद अहिरवार
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नगर परिषद मुंगावली**

**मुख्य नगर पालिका अधिकारी
नगर परिषद मुंगावली**

NAGAR PARISHAD MUNGAOLI					
Balance Sheet					
1-Apr-2020 to 31-Mar-2021					
Liabilities	GL CODE	Amount	Assets	GL CODE	Amount
Capital Account			Fixed Assets		
Municipal Fund		70,159,613.99	BOUNDARY WALL & FENCING	4102080000	600,809.00
			BRIDGES & FLYOVERS	4103004000	99,624.00
			BUILDING-COMMUNITY	4102002000	550,000.00
			BUILDING-GAUSHALA	4102051000	90,282.00
Current Liabilities			BUILDING-PUBLIC CONVENIENCE(TOILET)	4102032000	6,000.00
STATE GRANT LIABILITIES			BUILDING-STAFF QUARTER	4102099000	284,753.00
			CHAIRS	4107001000	207,227.00
GRANT 14TH FINANCE COMMISSION	3202005000	16,796,000.00	DRAINS-OPEN	4103102000	2,010,599.00
GRANT FOR ROAD DEVELOPMENTS	3202011000	1,267,000.00			
GRANT GOMP-CM URBAN INTRA			FURNITURE, FIXTURES, FITTING & ELECTRICAL AP	4107000000	342,860.00
DEVELOPMENT	3202023000	24,000,000.00	CHAIRS	4107001000	280170.00
GRANT PM AWAS YOJNA	3202084000	43,500,000.00			
MLA LAD (LOCAL AREA DEVELOPMENT			HAND PUMP	4103231000	701,599.00
FUND)	3202021000	1,097,000.00	MOTOR PUMP	4104060000	185,808.00
OTHER GRANT	3202051000	530,000.00	OFFICE EQUIPMENT OTHER	4106007000	362,258.00
			OTHER ASSET	4108099000	230,281.00
Labour Welfare Board - Scheme	3410800100	500,000.00	PLANT & MACHINERY	4104000000	163,382.00
SPECIAL FUND	3123000000	5,000,000.00	FURNITURE, FIXTURE, FITTING & ELECTRICAL	4104001000	998812.00
WATER DEPOSIT	3402001000	88,400.00	ROAD-CONCRETE	4103001000	3,019,354.00
			STATUE	4108020000	1,279,827.00
Rental CGST/SGST		(61,072.00)	VEHICLE OTHERS	4105001000	100000.00
TDS		(11,222.00)	TRACTOR	4105009000	434,448.00
LABOURE TAX		413.00	VEHICLE-OTHERS	4105090000	682,550.00
GST TDS		-	WATER PIPELINE-ACC	4103220000	3,476,152.00
			WATER PIPELINE-PVC	4103223000	1,423,889.00
			BOUNDARY WALL & FENCING	4122001058	449145.00
			BUILDING CONVENIENCE	4124021002	190321.00
			BUILDING-COMMUNITY HALL	4121001002	1142821.00
			CC ROAD AND BRAIN	4124011001	921588.00
			FURNITURE, FIXTURES, FITTING & ELECTRICAL AP	4123001000	495286.00
			LED STREET LIGH OTHERS	4124011013	606638.00
			PUBLIC LIGHTING	4124041002	634475.00
			HANDPUMP	4122031001	1365720.00
			INFRASTRUCTURE WORK	4122053042	2780216.00
			PLANT & MACHINERY	4123091000	1295639.00
			WATER PIPELINE	4122062003	3129840.00
			WATER PIPELINE (SWACHHTA MISSION)	4124011007	88704.00
			WATER PIPELINE ACC	4124031013	1111377.00
			WATER PIPELINE PVC	4124031025	740321.00
			OTHERS ASSET	4124001042	94024.00
			ROAD CONCRETE	4124011001	3642456.00
			SWACHHTA MISSION EXP	4122001037	226716.00
			SOCHALAY NIRMAN	4122062002	18000.00
				4122062002	54000.00
					1,993,410.00
			UIDSSMT EXP		
			EARNEST MONEY DEPOSIT	3401001000	72,596.00
			RAIN WATER HARVESTING DEPOSIT	3402003000	15,000.00
			CM ADHOSARACHNA KARYA		10,328,791.00
			LOANS & ADVANCES (ASSET)		
			SECURITY DEPOSIT	3401011000	2,426,339.00
			MISCELLANEOUS ADVANCE	4601091000	916,480.00
			PAYMENT RETURN STATE GOV.		985,952.00
			CASH AND BANK		
			CASH-IN-HAND		90,342,904.90
			BANK ACCOUNTS		
			OTHER CURRENT ASSETS		
			OLD DEFICIT		53,271,633.31
			ADD: EXCESS OF INCOME OVER EXPENDITURE		
			FOR FIXED ASSETS PURPOSE AN OTHER		(34,004,854.22)
TOTAL		162,866,132.99	TOTAL		162,866,132.99

AS PER OUR REPORT OF EVEN DATE

FOR DEEPA JADYAL & ASSOCIATES
CHARTERED ACCOUNTANTS



PLACE: BHOHAL
DATE: 08.11.2021

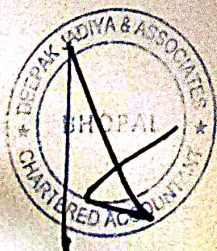
MUNGAOLI NAGAR PARISHAD

CHIEF MUNICIPAL OFFICER

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NAGAR PARISHAD MUNGAWALI					
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020					
1-Apr-2020 to 31-Mar-2021					
EXPENDITURE	GL CODE	AMOUNT	INCOME	GL CODE	AMOUNT
EXPENDITURE			GRANT IN AID		
ELECTRICITY POLE	2305901000	603824.00	14TH FINANCE COMMISSION	3121004000	67000.00
WATER CAMPER	2205101000	2200.00	Grant-15th Central Finance Comm	3201015000	21219000.00
STORE	2302001000	5717250.00	Housing For All - PMAY	3201060000	17350000.00
STORE MATERIAL	2308001000	2236877.00	Grant GoMP-State Finance Commission	3202001000	4836000.00
R&M BRIDGES W&FLYOVERS	2305101000	1808258.00	Grant GoMP-Road Development	3202011000	2248000.00
R&M BUILDING OTHERS	2305201000	98315.00	Grant GoMP-Mulbhoot	3202012000	4900000.00
R&M COMPUTER & WATER EXP.	2305501000	92582.00	GRANT GOMP-CM URBAN SANITA	3202024000	11200.00
R&M CONCRETE ROAD	2305001000	2287499.00	PMAY	3208001000	67836679.00
R&M OFFICE BUILDING	2305401000	332053.00	OTHER INCOME		
R&M TRACTOR	2305301000	789976.00	Property Tax	1100101000	585238.00
R&M Water supply Repairing	2305901000	1083816.00	Samkit Kar-Arrears	1100131000	532023.00
Miscellaneous PAYMENT	2202101000	714032.00	Samkit Kar-Current Year	1100131000	67080.00
Miscellaneous PAYMENT	2202101000	535180.00	Water Charges: Fees Collection	1100201000	1021030.00
Miscellaneous PAYMENT	2203001000	1798429.65	Edu. Tax-Arrears	1100601000	106331.00
WELFARE PROGRAMMES OTHERS	2502001000	1699186.00	Edu. Tax-Current Year	1100601000	112460.00
TELEPHONE BILL	2201201000	7245.00	Urban Tax-Arrears	1108021000	43639.00
Wages	2101021000	1381153.00	Urban Tax-Current Year	1108021000	45133.00
ADVERTISEMENT PAYMENT	2206001000	673387.00	Stamp Duty on Transfer of Properties	1201011000	1261000.00
Electricity BIL	2301001000	5248217.00	Compensation-Octroi	1202001000	22976746.00
EXPENSES PAYABLE OTHER 27	2718001000	839647.00	Compensation-Passenger Tax	1202022000	1058000.00
fees	2205201000	775177.00	Rental Fees-Arrears	1301001000	513915.00
FEES	2208001000	827892.00	Rental Fees-Current Year	1301001000	1362686.00
Payable-Profes	3502012000	9523.00	Rental Property	1301001000	40000.00
Recoveries Payable(epfo)	3502003000	122594.00	NAVEEN NAL CONNECATION SHU	1401003000	587500.00
Employee Provident Fund	3501102048	163120.00	ANIMAL SLAUGHTER	1401003000	250.00
General Provident Fund 31	3117002000	151324.00	BHAVAN PRAMAN PATRA	1401003000	1550.00
Recoveries Payable NPS	3502004000	118932.00	BUILDING AND OTHER CONSTRUC	1401003000	105.00
ATUL SONI, Arrears payment	2102002000	25000.00	LICENCE FEES	1401126000	8000.00
NPS	3502004000	119212.00	Building Permission Fees	1401201000	11750.00
	3502004000	1050692.00	Water harvesting-Commitment charges	1401201005	7000.00
	2206001000	2000.00	Marriage Registration	1401311000	150.00
	2301001000	77224.00	Penalty-Arrears	1402001000	41689.00
	3501110000	50731.00	Rental Penalty-Arrears	1402003000	101403.00
	3502012000	9523.00	Rental Penalty-Current Year	1402003000	27478.00
	3502012000	17382.00	RTI APPLICATION FEE	1404013000	50.00
Other Allowance	2102033000	799142.00	MISCELLANEOUS/OTHER FEES	1404014000	2258885.00
EPFO	3502003000	1330875.00	SEPTIC TANK FEE	1405002000	12600.00
ARREARS PAYMENT	2102071000	95274.00	WATER TANKER	1405009000	9200.00
ARREARS PAYMENT	2104001000	20000.00	Form Purchase fees	1501102000	1166.00
-PF Nig	3502007000	151166.00	ANPATI PRAMAN PATRA FEES	1808090000	350.00
Salaries & Allowances-Sta	2101011000	5885857.00	ASTHAY DAKHAL BAZAR BAITHA	1808090000	2650.00



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Salaries & Allowances-Off	2101001000	1597387.00	ASTHAY DAKHAL UPVIDII	1808090000	140.00
SALARY PAYMENT	2101001000	3429127.00	BAZAR BETHAK	1808090000	80355.00
	2302001000	134512.00	COVID 19 OTHER	1808090000	40050.00
	3502003000	48086.00	INCOME TAX	1808090000	1000.00
	2101001000	15832119.00	NAMANTARAN SHULK	1808090000	112030.00
	2101001000	190941.00	NAMANTRAN APPLICATION FEES	1808090000	4360.00
	2101021000	419805.00	NAMANTRAN AVEDAK SHULK	1808090000	650.00
	2104021000	116732.00	TEMPORARY INTERFERENCE FEE	1808090000	14760.00
	2202101000	97520.00	TEMPORARY STORE RENT	1808090000	190.00
	2203001000	141586.00	WATER DISCONNECTION CHARGE	1808090000	250.00
	2206001000	24200.00	PEROTSHAN RASHI		300000.00
	2301001000	500547.00	PEROTSHAN RASHI	BAL YOJNA	55000.00
	2302001000	341790.00	PEROTSHAN RASHI	D TERANFER	5557514.00
	2305001000	135370.00	PEROTSHAN RASHI	MBAL YOJNA	400000.00
	2305101000	571899.00	Jal kar-Arrears	NA	120.00
	2305201000	69030.00	SS PENSION	SS PENSION	192882.00
	2305401000	4800.00	PEROTSHAN RASHI		64875.00
	2305901000	199483.00	CM PEROGRAM		50000.00
	2502001000	124950.00	INTEREST AMOUNT	1718001000	2027057.87
	2718001000	95961.00			
	3117002000	160181.00			
ANUGRAH RASHI CM SAMBAL YOJNA	2601077001	600000.00			
	2601077001	200000.00			
	3502012000	9523.00			
PMAY PAYMENT	2601060002	30815000.00			
	2601060002	30485000.00			
	2601060002	20000.00			
SWACHHTA MISSION EXP	2205201000	44000.00			
EXCESS OF INCOME OVER EXPENDITURE		34004854.22			
TOTAL		160166169.87	TOTAL		160166169.87

AS PER OUR REPORT OF EVEN DATE

FOR DEEPAK VADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA DEEPAK SONI
PARTNER
M.NO. 407554
FRN - 022926C

MUNGAOLI NAGAR PARISHAD

मधुराप्रसाद अहिरवार
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CHIEF MUNICIPAL OFFICER

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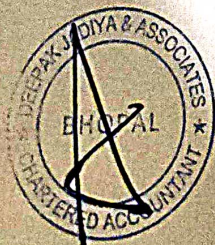
PLACE : BHOPAL

DATE: 08.11.2021

RECEIPTS AND PAYMENT FOR THE FINANCIAL YEAR 2020-2021

NAGAR PARISHAD MUNGAVALI RECEIPTS & PAYMENTS ACCOUNT 1-Apr-2020 to 31-Mar-2021

RECEIPTS	GL CODE	AMOUNT	PAYMENT	GL CODE	AMOUNT
OPENING BALANCE			FIXED ASSETS		
BANK ACCOUNTS					
		77704642.68	BOUNDARY WALL & FENCING 4122001058	4122001058	449145.00
			BUILDING CONVENIENCE 4124021002	4124021002	190321.00
			Building-Community Hall	4121001002	1142821.00
GRANT IN AID					
14TH FINANCE COMMISSION	3121004000	67000.00	CC ROAD AND BRAIN	4124011001	921588.00
Grant-15th Central Finance Comm	3201015000	21219000.00	CHAIRS 4107001000	4107001000	280170.00
Housing For All - PMAY	3201060000	17350000.00	FURNITURE, FIXTURE, FITTING & ELECTRICAL 4104001000	4104001000	998812.00
Grant GoMP-State Finance Commission	3202001000	4836000.00	FURNITURE, FIXTURES, FITTING & ELECTRICAL APPLIANCES	4123001000	495286.00
Grant GoMP-Road Development	3202011000	2248000.00	LED STREET LIGH OTHERS 4124011013	4124011013	606638.00
Grant GoMP-Mulbhoot	3202012000	4900000.00	Public Ligh ng	4124041002	634475.00
GRANT GOMP-CM URBAN SANITATION MISSION	3202024000	11200.00	HANDPUMP 4122031001	4122031001	1365720.00
PMAY	3208001000	67836679.00	INFRASTRUCTURE WORK	4122053042	2780216.00
			PLANT & MACHINERY 4123091000	4123091000	1295639.00
			WATER PIPELINE	4122062003	3129840.00
OTHER INCOME					
Property Tax	1100101000	585238.00	WATER PIPELINE (SWACHHTA MISSION) 4124011007	4124011007	88704.00
Samekit Kar-Arrears	1100131000	532023.00	WATER PIPELINE ACC 4124031013	4124031013	1111377.00
Samekit Kar-Current Year	1100131000	67080.00	WATER PIPELINE PVC 4124031025	4124031025	740321.00
Water Charges: Fees Collec on	1100201000	1021030.00	OTHERS ASSET 4124001042	4124001042	94024.00
Edu. Tax-Arrears	1100601000	106331.00	ROAD CONCRETE 4124011001	4124011001	3642456.00
Edu. Tax-Current Year	1100601000	112460.00	VEHICLE OTHERS 4105001000	4105001000	100000.00
Urban Tax-Arrears	1108021000	43639.00	Food	4601041000	260000.00
Urban Tax-Current Year	1108021000	45133.00	SWACHHTA MISSION EXP	4122001037	226716.00
Stamp Duty on Transfer of Proper es	1201011000	1261000.00	SOCHALAY NIRMAN 4122062002	4122062002	18000.00
Compensa on-Octroi	1202001000	22976746.00		4122062002	54000.00
Compensa on-Passenger Tax	1202022000	1058000.00			
Rental Fees-Arrears	1301001000	513915.00	OTHER EXPENSES		
Rental Fees-Current Year	1301001000	1362686.00	ELECETRICITY POLE	2305901000	603824.00
Rental Property	1301001000	40000.00	WATER CAMPER 2205101000	2205101000	2200.00
NAVEEN NAL CONNECATION SHULK	1401003000	587500.00	STORE 2302001000	2302001000	5717250.00
ANIMAL SLAUGHTER	1401003000	250.00	STORE MATERIAL 2308001000	2308001000	2236877.00
BHAVAN PRAMAN PATRA	1401003000	1550.00	R&M BRIDGESW&FLYOVERS 2305101000	2305101000	1808258.00
BUILDING AND OTHER CONSTRUCTION NEW REGISTR	1401003000	105.00	R&M BUILDING OTHERS 2305201000	2305201000	98315.00
LICENCE FEES	1401126000	8000.00	R&M COMPUTER & WATER EXP. 2305501000	2305501000	92582.00
Building Permission Fees	1401201000	11750.00	R&M CONCRETE ROAD 2305001000	2305001000	2287499.00
Water harves ng-Commitment charges	1401201005	7000.00	R&M OFFICE BUILDING 2305401000	2305401000	332053.00
Marrige Registra on	1401311000	150.00	R&M TRACTOR 2305301000	2305301000	789976.00
Penalty-Arrears	1402001000	41689.00	R&M Water supply Repairing 2305901000	2305901000	1083816.00
Rental Penalty-Arrears	1402003000	101403.00	miscellaneous PAYMENT 2202101000	2202101000	714032.00
Rental Penalty-Current Year	1402003000	27478.00	Miscellaneous PAYMENT 2202101000	2202101000	535180.00



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RTI APPLICATION FEE	1404013000	50.00	Miscellaneous PAYMENT 2203001000	2203001000	1739429.65
MISCELLANEOUS/OTHER FEES	1404014000	2258885.00	WELFARE PROGRAMMES OTHERS 2502001000	2502001000	1999186.00
SEPTIC TANK FEE	1405002000	12600.00	TELEPHONE BILL 2201201000	2201201000	7245.00
WATER TANKER	1405009000	9200.00	Wages 2101021000	2101021000	1381153.00
Form Purchase fees	1501102000	1166.00	ADVERTISEMENT PAYMENT 2206001000	2206001000	673387.00
ANPATTI PRAMAN PATRA FEES	1808090000	350.00	Electricity BIL 2301001000	2301001000	5248217.00
ASTHAY DAKHAL BAZAR BATHAKI FEES	1808090000	2650.00	EXPENSES PAYABLE OTHER 2718001000	2718001000	839647.00
ASTHAY DAKHAL UPVIDHI	1808090000	140.00	fees 2205201000	2205201000	775177.00
BAZAR BETHAK	1808090000	80355.00	FEES 2208001000	2208001000	827892.00
COVID 19 OTHER	1808090000	40050.00	Payable-Profes	3502012000	9523.00
INCOME TAX	1808090000	1000.00	Recoveries Payable(epfc) 3502003000	3502003000	122594.00
NAMANTARAN SHULK	1808090000	112030.00	Employee Provident Fund 3501102048	3501102048	163120.00
NAMANTRAN APPLICATION FEES	1808090000	4360.00	General Provident Fund 3117002000	3117002000	151324.00
NAMANTRAN AVEDAK SHULK	1808090000	650.00	Recoveries Payable NPS 3502004000	3502004000	118932.00
TEMPORARY INTERFERENCE FEE	1808090000	14760.00	ATUL SONI , Arrears payment 2102002000	2102002000	25000.00
TEMPORARY STORE RENT	1808090000	190.00	NPS 3502004000	3502004000	119212.00
WATER DISCONNECTION CHARGE	1808090000	250.00		3502004000	1050692.00
PEROTSHAN RASHI		300000.00		2206001000	2000.00
PEROTSHAN RASHI	BAL YOJNA	55000.00		2301001000	77224.00
PEROTSHAN RASHI	D TERANFER	5557514.00		3501110000	50731.00
PEROTSHAN RASHI	MBAL YOJNA	400000.00		3502012000	9523.00
Jal kar-Arrears	NA	120.00		3502012000	17382.00
SS PENSION	SS PENSION	192882.00	Other Allowance 2102033000	2102033000	799142.00
PEROTSHAN RASHI		64875.00	EPFO 3502003000	3502003000	1330875.00
CM PEROGRAM		50000.00	ARREARS PAYMENT 2102071000	2102071000	95274.00
			ARREARS PAYMENT 2104001000	2104001000	20000.00
			-PF Nig 3502007000	3502007000	151166.00
			Salaries & Allowances-Sta 2101011000	2101011000	5885857.00
			Salaries & Allowances-O 2101001000	2101001000	1597387.00
			SALARY PAYMENT 2101001000	2101001000	3429127.00
INTEREST AMOUNT	1718001000	2027057.87		2302001000	134512.00
				3502003000	48086.00
				2101001000	15832119.00
				2101001000	190941.00
				2101021000	419805.00
				2104021000	116732.00
				2202101000	97520.00
				2203001000	141585.00
				2206001000	24200.00
				2301001000	500547.00
				2302001000	341790.00
				2305001000	135370.00
				2305101000	571899.00
				2305201000	69030.00
				2305401000	4800.00
				2305901000	199483.00
DEDUCTION					
Rental CGST/SGST	1301001000	282844.00			
TDS		790099.00			
LABOURE TAX		186559.00			
GST TDS		432668.00			
SECUIRTY DEPOSIT		677107.00			



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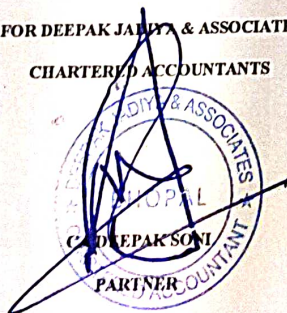
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				2502001000	124950.00
				2718001000	95961.00
				3117002000	160181.00
			ANUGRAH RASHI CM SAMBAL YOJNA	2601077001	600000.00
				2601077001	200000.00
				3502012000	9523.00
			PMAY PAYMENT	2601060002	30815000.00
				2601060002	30485000.00
				2601060002	20000.00
				2205201000	44000.00
			Other Deduc ons	3501110000	343916.00
			Payable-Labour tax	3502013000	119149.00
				3502013000	66997.00
			IT	3502004100	407988.00
			IT Deduc on	3502004100	80382.00
				3502004100	312951.00
			TDS ON GST	3502022110	122508.00
				3502022120	71178.00
				3502022110	38540.00
				3502022120	200442.00
			SECUIRTY DEPOSIT	SD	359597.00
			PAYMENT RETURN STATE GOV.	STATE GOV.	985952.00
			CLOSING BALANCE		90342904.90
		240240089.55	TOTAL		240240089.55
	TOTAL				

AS PER OUR REPORT OF EVEN DATE

FOR DEEPAK JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS



M. NO. 407554

FRN - 022926C

PLACE : BHOPAL

DATE: 08.11.2021

MUNGAOLI NAGAR PARISHAD

मुख्य नगर पालिका अधिकारी
CHIEF MUNICIPAL OFFICER
नगर परिषद मुंगावली

मधुराप्रसाद अहिरवार
लेखापाल
नगर परिषद मुंगावली