

Annual Financial Statement

For the Financial Year

2021-22

Municipal Council Alampur

**(Balance Sheet/Income & Expenditure A/c / Notes
on Accounts)**



To,
The Chief Municipal Council,
Alapmur Municipal Council

Audit Report

PURPOSE OF AUDIT

Audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards with Madhya Pradesh Municipal Accounting Manual, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion on whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts have been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection. No Receipts Register are Maintained.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems 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 increase in various heads in property tax, compared to previous year is attached.
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO

मुख्य नगरपालिका अधिकारी
नगर पालिका, आलमपुर
जिला-भिण्ड (म.प्र.)





Observation	No Such Delay found except 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 specifically 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 targets 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 charges 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.

2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are not verifiable from Cash Book as it is not Provided by ULB during the Year along with Vouchers and Bank Statement.
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 could not be Checked in spite of many reminders cash book not provided by the ULB.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the

मुख्य नगरपालिका अधिकारी
नगर पालिका आलमपुर
जिला नगरी (म.प्र.)





	funds allocated for that scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank Accounts 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 Governments. In Some Places diversion of fund also noticed.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, All the expenditures 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 not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	Cases like utilization of another fund Found during the Audit. For which proper sanction not taken.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied 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.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb 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

मुख्य नगरपालिका अधिकारी
नगर परिषद आलमपुर
जिला-भिवंड (म.प्र.)





	stores
Observation	The Audit of all books as well as store has been checked and the Cashbooks of ULB Fund & Schemes are not maintained by ULB which is mandatory.
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 as per MPMAM and the same has been brought to the 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 specifically 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 the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (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 payments of grants 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 Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
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.

मुख्य नगरपालिका अधिकारी
नगर पालिका आलमपुर
जिला (म.प्र.)





Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

4. Audit of FDR

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified from 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	FDR'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 from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from 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.

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

मुख्य नगरपालिका अधिकारी
नगर परिषद आलमपुर
जिला-भांड (म.प्र.)



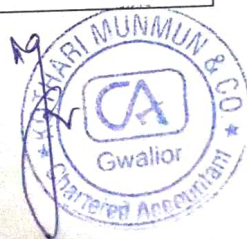


	bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	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.
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 a 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/loans to revenue expenditure and from one scheme/ project to another

मुख्य नगरपालिका अधिकारी
नगर पंचायत आलमपुर
जिला: भिण्ड (म.प्र.)





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 not found.
-------------	--

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations 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 statements 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 statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems 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.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- 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 to 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 auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the 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 also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting


मुख्य नगरपालिका अधिकारी
नगर परिषद आलमपुर
जि. (म.प्र.)





estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Municipal Corporations & Councils Act requires the auditor to:

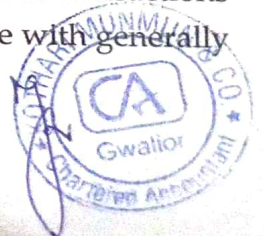
- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to 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 maintained effective internal control over financial reporting as of 31st March, 2022. The 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. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. 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 procedures 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 a 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 Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally

मुख्य नगरपालिका अधिकारी
नगर परिषद आलमपुर
जिला (म.प्र.)





accepted accounting principles, and that receipts and expenditures of the 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 of unauthorized acquisition, use, or 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 evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. In our opinion, management's assessment that Alapmur Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2022 and their Financial Statements are not fairly stated, in all material respects, based on criteria established in Internal Control. Books of Accounts are not Maintained Properly. Some books like Asset Register, FDR register etc. are not maintained by ULB. Books like Cash Book, Subsidiary Books are not Provided by ULB. Therefore, we qualified our report due to non-availability of books maintained by ULB and proper explanation and recording of transactions are not done by ULB in books. There may be Variation in Receipts & Payments & Grants & Capital Assets.

Dated: 16/05/2024

Place: GWALIOR

For M/s Kothari Munmun & Co.
(Chartered Accountants)

मुख्य नगरपालिका अधिकारी
नगर पालिका आउटपुट
डि

Kothari



CA MUNMUN KOTHARI

(PARTNER)

M.N. 424716

UDIN: 24424716BKFCFN7308

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

NAME OF ULB: NAGAR PARISHAD ALAMPUR

NAME OF AUDIT: Kothari Munnum & Co.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2021-22	Year 2020-21	% of Growth		
(i)	संपत्तिकर	1,12,742.00	1,61,791.00	-30.32%	Decrease in Collection of Property tax Shows no efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(ii)	समेकित कर	2,43,632.00	13,740.00	1673.16%	Increase in Collection of Compound tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iii)	नगरीय विकास उपकर	18,742.00	-	#DIV/0!	Increase in Collection Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iv)	शिक्षा उपकर	26,150.00	-	#DIV/0!	Increase in Collection of cess Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	कुल योग	4,01,266.00	1,75,531.00			
(i)	गैर राजस्व वसूली					
	भवन भूमि किराया	54,300.00	29,475.00	84.22%	Increase in Collection of Rent Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long.
(ii)	जल उपभोक्ता प्रभार	5,58,023.00	5,13,335.00	8.71%	Increase in Collection of Water tax Shows efforts are Made for Collection but not upto the Mark.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			0.00%		
(iv)	अन्य कर/शुल्क	3,98,532.00	3,60,850.00	10.44%	Increase in Collection of Other income Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	कुल योग	10,10,855.00	9,03,660.00			
	महा योग	14,12,121.00	10,79,191.00			

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



NAME OF ULB: NAGAR PARISHAD ALAMPUR
NAME OF AUDIT: Kothari Munmun & Co.

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure		Bifurcation of Capital & revenue Expenditure should be Properly done.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping			
4	Audit of FDR		Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MPMAM
5	Audit of Tenders/Bids		Interest on FDRs should be entered on Accrual Basis.	FDR Sheet should be prepared Annually on Accrual Basis.
6	Audit of Grants & Loans		Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another		Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	FDR Sheet should be prepared Annually on Grant Basis.
		Revenue Expenditure	Revenue Receipts	
8	any other (a) percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc.	#####	14,12,121.00	1766.94%
		Capital Expenditure	Total Expenditure	
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	78,32,793.00	3,27,84,087.00	23.89%
9	Whether all the Temporary Advances have been fully recovered or not.			Temporary Advances are not given to staff During the year.
10	Whether Bank Reconciliation Statements is being regularly Prepared.			No such Bank Reconciliation prepared by ULB.


Kothari Munmun & Co.

मुख्य नगरपालिका अधिकारी
नगर परिषद अलमपुर
जिला ()

Kothari

CA Munmun Kothari
Partner
Firm Reg No.: 029414C
Membership No.: 424716

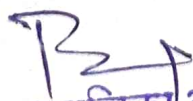
			Revenue Expenditure				Capital Expenditure				
Division	District	ULB Name	Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment	Other	Total Expenditure
Gwalior-Chambal	Bhind	Alampur	1,40,76,619.00	25,46,687.00	68,09,894.00	2,73,420.00	12,44,674.00	78,32,793.00	-		3,27,84,087.00


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



NAGAR PARISHAD ALAMPUR
BHIND
Receipts & Payments for the Year ended 31st March, 2022
1-Apr-21 to 31-Mar-22

Nagar Parishad Alampur FY 201-22			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Bank Opening	74,29,231.00	By Salary	1,39,26,447.00
Tanker user Charges	30,500.00	By Advertisement & Publicity	60,977.00
Fees from Certificate or Extract	480.00	By Vehicle Hire Charges	14,500.00
User Charges Slaughter House	200.00	By Misc. Exp	36,629.00
Bazar Vasooli	1,56,333.00	By Repair & Maintenance Machinery	1,15,750.00
Water Tax	5,58,023.00	By Diesel & Fuel Exp.	1,82,048.00
Registration Fees	380.00	By Swachhta Exp	1,09,709.00
Penalty	12,450.00	By Park Construction	4,18,794.00
User Charges Septic Tank & Toilets	33,000.00	By GPF	83,000.00
Building Permission Fees	10,400.00	By Insurance	51,785.00
Compound Tax (Samekit Kar)	2,43,632.00	By Printing & Stationery	5,700.00
Application Fees	1,270.00	By Bulk Purchase	26,98,476.00
Mutation Fees	10,800.00	By Furniture	1,87,043.00
Octroi Compensation	1,26,16,536.00	By Public Lighthing	3,00,000.00
Surcharge	2,620.00	By Repair & Maintenance Other	3,200.00
Property Tax	1,12,742.00	By HUDCO	2,73,420.00
Other Fees	40.00	By Electricity	24,28,225.00
Water Connection Charges	1,750.00	By NPS	67,172.00
Rent from Shops	43,500.00	By Repair & Maintence Waterways	12,30,470.00
Education Cess	26,150.00	By Repair & Maintenance Infrastructure	25,65,450.00
Town Development Cess	18,742.00	By Road & Other Construction	48,98,659.00
Export Tax	12,000.00	By Sewerge & Drain	3,56,756.00
Moolbhoot	25,10,000.00	By Waterways	2,98,789.00
Road Development Grant	17,05,000.00	By Plants & Machinery	3,90,890.00
State Finance Commission	26,16,000.00	By Office & other equipment	54,906.00
15th Finance Grant	61,77,000.00	By CWIP-Roads	9,26,956.00
Stamp Duty	3,30,305.00	By Election Expenses	1,08,780.00
Misc Income	1,19,109.00	By Own Program	1,51,250.00
Sale of Tender	30,000.00		
		By Closing Balance	28,62,412.00
Total	3,48,08,193.00	Total	3,48,08,193.00


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



**Balance Sheet of Alampur Municipal Council
as on 31st March 2022**

	Particulars	Schedule No.	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
	Municipal (General) Fund	"		
	Earmarked Funds	B-1		
	Reserves	B-2	74,10,399.00	-
	Total Reserve & Surplus	B-3	-	-
			74,10,399.00	-
A2	Grants, Contributions for specific purposes	B-4	24,08,000.00	-
	Loans			
	Secured loans			
	Unsecured loans	B-5		
	Total Loans	B-6	-	-
		"	-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		98,18,399.00	-
B	APPLICATION OF FUNDS			
	Fixed Assets			
	Gross Block	B-11		
	Less: Accumulated Depreciation		69,05,837.00	-
	Net Block		8,38,306.00	-
	Capital work-in-progress		60,67,531.00	-
	Total Fixed Assets		9,26,956.00	-
			69,94,487.00	-
	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	-	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables	"	-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	28,62,412.00	-
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		28,62,412.00	-
	Current Liabilities and Provisions			
	Deposits received	B-7	38,500.00	-
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	-	-
	Provisions	B-10	-	-
	Total Current Liabilities		38,500.00	-
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		28,23,912.00	-
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		98,18,399.00	-

Notes to the balance sheet

मुख्य नगरपालिका अधिकारी
Alampur Municipal Council
जि. मण्ड (म.प्र.)



Chief Municipal Officer

Accounts Officer

Alampur Municipal Council
As on 31.03.2022

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

Account Code	Particulars	General Account Current Year 2021-22	General Account Previous Year 2020-21
3100000	Balance as per last account	74,29,231.00	-
	Additions during the year	-	-
	• Surplus for the year	19,668.00	-
31090-02	• Transfers	-	-
	Total (Rs.)	19,668.00	-
	Deductions during the year	-	-
	• Deficit for the year	-	-
	• Transfers	38,500.00	-
	Total (Rs.)	38,500.00	-
310	Balance at the end of the current year	74,10,399.00	-

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

Particulars	Sanchit Nidhi Current Year 2021-22	General Provident Fund Current Year 2021-22	Total	Sanchit Nidhi Current Year 2020-21	General Provident Fund Current Year 2020-21	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance				-	-	-
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
(i) Capital expenditure on	-	-	-	-	-	-
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
(ii) Revenue Expenditure on	-	-	-	-	-	-
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
(iii) Other: (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c+d)	-	-	-	-	-	-

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



Schedule B-3: Reserves


Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance						
(b) Additions to the Grants *						
• Grant received during the year	61,77,000.00	68,31,000.00	-	-		1,30,08,000.00
• Interest/Dividend earned on Grant Investments	-	-	-	-		-
• Profit on disposal of Grant Investments	-	-	-	-		-
• Appreciation in Value of Grant Investments	-	-	-	-		-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-		-
Total (b)	61,77,000.00	68,31,000.00	-	-		1,30,08,000.00
Total (a + b)	61,77,000.00	68,31,000.00	-	-		1,30,08,000.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-		-
• Capital Expenditure on Other	-	-	-	-		-
• Revenue Expenditure on	-	-	-	-		-
o Salary, Wages, allowances etc.	-	-	-	-		-
o Rent	-	-	-	-		-
• Other:						
o Loss on disposal of Grant	-	-	-	-		-
o Grants Refunded	-	-	-	-		-
• Other administrative charges	-	1,06,00,000.00	-	-		1,06,00,000.00
Total (c)	-	1,06,00,000.00	-	-		1,06,00,000.00
Net balance at the year end (a+b)-(c)	61,77,000.00	(37,69,000.00)	-	-		24,08,000.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-


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



Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	38,500.00	-
	Total deposits received	38,500.00	-

Schedule B-8: Deposits Works


Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2021 (Rs)	Additions during the Current Year 2021- 22 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2022 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other liabilities (Sundry Creditors)	-	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-


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



Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation			Net Block		
Account Code	Particulars	Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2022	Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2022	At the end of Current Year 2021-22	At the end of the Previous Year 2020-21
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land										
41020	Buildings		4,18,794.00		4,18,794.00		13,960.00	-	13,960.00	4,04,834.00	-
	Infrastructure Assets										
41030	• Roads and Bridges		48,98,659.00		48,98,659.00		6,99,808.00	-	6,99,808.00	41,98,851.00	-
41031	• Sewerage and Drainage		3,56,756.00		3,56,756.00		23,784.00	-	23,784.00	3,32,972.00	-
41032	• Water ways		2,98,789.00		2,98,789.00		7,470.00	-	7,470.00	2,91,319.00	-
41033	• Public Lighting		3,00,000.00		3,00,000.00		30,000.00	-	30,000.00	2,70,000.00	-
	Lakes and Ponds							-			-
	Other assets										
41040	• Plants & Machinery		3,90,890.00		3,90,890.00		39,089.00	-	39,089.00	3,51,801.00	-
41050	• Vehicles							-			-
41060	• Office & other equipment*		54,906.00		54,906.00		5,491.00	-	5,491.00	49,415.00	-
41070	• Furniture, fixtures, fittings and electrical appliances		1,87,043.00		1,87,043.00		18,704.00	-	18,704.00	1,68,339.00	-
4180	• Other fixed assets										
	Total	-	69,05,837.00	-	69,05,837.00	-	8,38,306.00	-	8,38,306.00	60,67,531.00	-
41210	Work-in-progress	-	9,26,956.00	-	9,26,956.00	-				9,26,956.00	-
	Total	-	78,32,793.00	-	78,32,793.00	-	8,38,306.00	-	8,38,306.00	69,94,487.00	-



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

Schedule B-12: Investments - General Funds


Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs.)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)


Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
43010	Stores	₹ 0.00	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-


मुख्य नगरपालिका अधिकारी
 नगर परिषद आलमगढ़
 जिला



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2021-22 (Rs.)	Previous year 2020-21 Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	Receivable for Water Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43120	Receivable of Other Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43130	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	Receivables from Other Sources	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43150	Receivables from Government	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-


मुख्य नगरपालिका अधिकारी
 नगर पालिका आलमपुर
 (म.प्र.)



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	28,62,412.00	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	28,62,412.00	-
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	28,62,412.00	-


मुख्य नगरपालिका अधिकारी
 नगर परिषद आलमपुर
 जिला-मण्ड (म.प्र.)



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2021 (Rs.)	Paid during the current year 2021-22 (Rs.)	Recovered during the year 2021-22 (Rs.)	Balance outstanding at the end of the Year 31/03/2022 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub - Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

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



TABLE :1

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

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	INCOME	*		
	Tax Revenue	IE-1	9,61,909.00	7,51,520.00
	Assigned Revenues & Compensation	IE-2	1,29,58,841.00	2,15,86,750.00
	Rental Income From Municipal Properties	IE-3	54,300.00	1,61,555.00
	Fees & User Charges	IE-4	2,46,803.00	2,46,541.00
	Sale & Hire Charges	IE-5	30,000.00	3,31,500.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,06,00,000.00	2,19,00,000.00
	Income From investments	IE-7	-	-
	Interest Earned	IE-8	-	5,686.00
	Other Income	IE-9	1,19,109.00	3,61,581.00
	TOTAL - INCOME		2,49,70,962.00	4,53,45,133.00
B	EXPENDITURE	*		
	Establishment Expenses	IE-10	1,40,76,619.00	2,28,58,020.00
	Administrative Expenses	IE-11	25,46,687.00	94,41,620.00
	Operations & Maintenance	IE-12	68,09,894.00	38,53,277.00
	Interest & Finance Expenses	IE-13	2,73,420.00	14,82,015.00
	Programme Expenses	IE-14	2,60,030.00	3,84,805.00
	Revenue Grants, Contributions & Subsidies	IE-15	1,09,709.00	38,31,011.00
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	36,629.00	6,59,966.00
	Depreciation	B-11	8,38,306.00	19,60,917.00
	TOTAL - EXPENDITURE		2,49,51,294.00	₹ 4,44,71,631.00
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		19,668.00	8,73,502.00
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		19,668.00	8,73,502.00
F	Less : Transfer to Reserve Funds		-	8,01,970.00
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		19,668.00	71,532.00

मुख्य नगरपालिका अधिकारी
नगर पंचायत आलमपुर
जिला (म.प्र.)



NAGAR PARISHAD, ALAMPUR (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2021-22

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year	Previous Year (Rs.)
1100100	Property Tax			
1100200	Water Tax		1,12,742.00	17,914.00
1100300	Sewerage Tax		5,58,023.00	3,80,985.00
1100400	Conservancy Tax			
1100500	Lighting Tax	"	81,211.00	1,14,239.00
1100600	Education Tax		81,210.00	1,14,239.00
1100700	Vehicle Tax		26,150.00	
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax		81,211.00	1,14,238.00
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll Cess			
1108000	Other Taxes	"	18,742.00	9,905.00
	Sub-Total		2,620.00	
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		9,61,909.00	7,51,520.00
	Sub-Total			
	Total Tax Revenue		9,61,909.00	7,51,520.00
			9,61,909.00	7,51,520.00

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax	"	-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total Tax Revenue		0.00	-

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		12,000.00	11,74,000.00
1202000	Compensation in lieu of Taxes/ duties		1,29,46,841.00	2,04,12,750.00
1203000	Compensation in lieu of Concessions			
	Total assigned revenues & Compensation		1,29,58,841.00	2,15,86,750.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		43,500.00	1,50,855.00
1302000	Rent From Office Buildings			-
1303000	Rent From Guest House			
1304000	Lease Rent			
1308000	Other Rents		10,800.00	10,700.00
	Sub-Total		54,300.00	1,61,555.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		54,300.00	1,61,555.00
	Total Rental Income From Municipal Properties		54,300.00	1,61,555.00

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



Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges			
1401100	Licensing Fees		380.00	225.00
1401200	Fees for Grant Permit		200.00	7,571.00
1401300	Fees for Certificate or Extract		10,400.00	
1401400	Development Charges		480.00	35.00
1401500	Regularisation fees			
1402000	Penalties and Fines		1,56,333.00	1,560.00
1404000	other Fees		12,450.00	5,200.00
1405000	User Charges		1,310.00	
1406000	Entry Fees		33,000.00	1,04,350.00
1407000	Service/ Administrative Charges		-	-
1408000	Other Charges		30,500.00	-
	Sub-Total		1,750.00	1,27,600.00
1409000	Less : Rent Remissions and Refund		2,46,803.00	2,46,541.00
	Sub-Total		-	-
	Total Income from Fees & User Charges		2,46,803.00	2,46,541.00
			2,46,803.00	2,46,541.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products			
1501100	Sale of Forms & Publications		-	-
1501200	Sale of stores & scrap		30,000.00	3,31,500.00
1503000	Sale of others			
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges-income head wise		30,000.00	3,31,500.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		-	-
1601021	Grant From Other Org.			
1601011	Grant From Central Govt. Reimbursement of Exp			
1601091	Grant Revenue - Reimbursement of Exp		1,06,00,000.00	2,19,00,000.00
	Total Revenue Grants ,Contributions & Subsidies		1,06,00,000.00	2,19,00,000.00

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		-	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		-	-

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		-	5,686.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		-	5,686.00

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



Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited			
1801100	Lapsed Deposits			
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	-
1808000	Miscellaneous Income		-	-
	Total other Income		1,19,109.00	3,61,581.00
			1,19,109.00	3,61,581.00

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus			
2102000	Benefits and Allowances		1,39,26,447.00	2,12,19,027.00
2103000	Pension			1,17,132.00
2104000	Other Terminal & Retirement Benefits			4,22,873.00
	Total Establishment Expenses		1,50,172.00	10,98,988.00
			1,40,76,619.00	2,28,58,020.00

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes			6,11,383.00
2201100	Electricity Charges		24,28,225.00	72,88,987.00
2201100	Office Maintenance			13,200.00
2201200	Communication Expenses			16,500.00
2202000	Books & Periodicals			9,997.00
2202100	Printing & Stationary		5,700.00	9,69,937.00
2203000	Travelling & Conveyance			
2204000	Insurance		51,785.00	
2205000	Audit Fees			1,09,529.00
2205100	Legal Expenses			25,000.00
2205200	Professional and other Fees			1,35,170.00
2206000	Advertisement and Publicity		60,977.00	2,61,917.00
2206100	Membership & subscriptions			-
2208000	Other Administrative Expenses			
	Total Administrative Expenses		25,46,687.00	94,41,620.00

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		1,82,048.00	8,78,540.00
2302000	Bulk Purchase		26,98,476.00	12,22,949.00
2303000	Consumption of Stores			83,146.00
2304000	Hire Charges		14,500.00	1,66,174.00
2305000	Repairs & Maintenance - Infrastructure Assets		25,65,450.00	23,390.00
2305100	Repairs & Maintenance - Civic Amenities		12,30,470.00	1,45,212.00
2305200	Repairs & Maintenance - Building			14,200.00
2305300	Repairs & Maintenance - Vehicles			3,03,995.00
2305400	Repairs & Maintenance - Furniture			
2305500	Repairs & Maintenance - Office Equipments			16,330.00
2305600	Repairs & Maintenance - Electrical Appliances			1,150.00
2305700	Repairs & Maintenance - Plant & Machinery		1,15,750.00	99,430.00
2305900	Repairs & Maintenance - Others		3,200.00	8,74,081.00
2308000	Other Operating & Maintenance Expenses			24,680.00
	Total Operations & Maintenance		68,09,894.00	38,53,277.00

मुख्य नगरपालिका अधिकारी
नगर परिषद आलमपुर
जिला-नामड (म.प्र.)



Schedule IE-13 : Interest & Finance Charges			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.		
2402000	Interest on Loans From State Govt.		
2403000	Interest on Loans From Govt. Bodies & Associations		
2404000	Interest on Loans From International Agencies		
2405000	Interest on Loans From Banks & other Financial Institutions		
2406000	Other Interest	2,73,420.00	14,81,012.00
2407000	Bank Charges		
2408000	Other Finance Charges		1,003.00
	Total Interest & Finance Charges	2,73,420.00	14,82,015.00

Schedule IE-14 : Programme Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		
2502000	Own Programmes	1,08,780.00	1,89,810.00
2503000	Share in Programs of others	1,51,250.00	1,42,010.00
	Total Programme Expenses	2,60,030.00	3,84,805.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [PMAY & SSS & SBM]		
2602000	Contributions [CM Kanyadan & SAMBAL]	1,09,709.00	16,46,938.00
2603000	Subsidies [specify details]		21,84,073.00
	Total Revenue Grants, Contributions & Subsidies	1,09,709.00	38,31,011.00

Schedule IE-16 : Provisions & Write off			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables	-	-
2702000	Provision for other assets	-	-
2703000	Revenues written off	-	-
2704000	Assets Written off	-	-
2705000	Miscellaneous Expenses Written Off	-	-
	Total Provisions & Write off	-	-

Schedule IE-17 : Miscellaneous Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets	-	-
2712000	Interest & Penalty On Tax	-	-
2718000	Other Miscellaneous Expenses	36,629.00	6,59,966.00
	Total Miscellaneous Expenses	36,629.00	6,59,966.00

Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
1850000	Income	-	-
1851001	Taxes	-	-
1852001	Other- Revenues	-	-
1853001	Recovery of revenues written off	-	-
1854001	Other Income	-	-
	Sub Total Income (a)	-	-
2850000	Expenses	-	-
2855001	Refund of Taxes	-	-
2856001	Refund of other Revenues	-	-
2858080	other Expenses	-	-
	Sub Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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



Municipal Council Alampur
STATEMENT OF CASHFLOW
(As On 31 March 2022)

Particulars	(AMOUNT IN RUPEES)
[A] Cash Flows from Operating Activities	
Gross Surplus Over Expenditure	
Add: Adjustments For	
Depreciation	19,668.00
Interest And Finance Expenses	8,38,306.00
Less: Adjustments For	
Profit On Disposal Of Assets	(2,73,420.00)
Net Of Adjustments Made To Municipal Funds & Reserves	
Deposit Received	
Transfer To Reserves / Grant Adjustments	(38,500.00)
Interest Income Received	-
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And	
Current Liabilities And Extraordinary Items	
	5,46,054.00
Changes In Current Assets And Current Liabilities	
(Increase)/Decrease In Sundry Debtors	
(Increase)/Decrease In Stock In Hand	
(Increase)/Decrease In Prepaid Expenses	
(Increase)/Decrease In Other Current Assets	
(Decrease)/Increase In Deposits Received	
(Decrease)/Increase In Deposits Work	38,500.00
(Decrease)/Increase In Other Current Liabilities	-
(Decrease)/Increase In Provisions	
Extra ordinary items (please specify)	
Capital contribution	-
Net Cash Generated from / (Used in) Operating Activities [A]	5,84,554.00
[B] Cash Flows from Investing Activities	
Purchase Of Fixed Assets And Cwip	(78,32,793.00)
(Increase)/Decrease In Special Funds/ Grants	24,08,000.00
(Increase)/Decrease In Earmarked/ Municipal Funds	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	
(Purchase) Of Investments	
Add:	
Proceeds From Disposal Of Assets	
Proceeds From Disposal Of Investments	
Investment Income Received	
Interest Income Received	2,73,420.00
Net cash generated from/(used in) investing activities [B]	(51,51,373.00)
[C] Cash flows from Financing Activities	
Add:	
Loans From Banks/Others Received	-
Less:	
Interest & Finance Expenses	-
Net Cash Generated From/(Used In) Financing Activities [C]	-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	(45,66,819.00)
Cash And Cash Equivalent At Beginning Of The Period	74,29,231.00
Cash and cash equivalent at end of the period	28,62,412.00
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:	
Cash balances	
Bank balances	28,62,412.00
Total Of The Breakup Of Cash And Cash Equivalents	

मुख्य नगरपालिका अधिकारी
नगर परिषद आलमपुर
जिला-नन्ड (म.प्र.)

