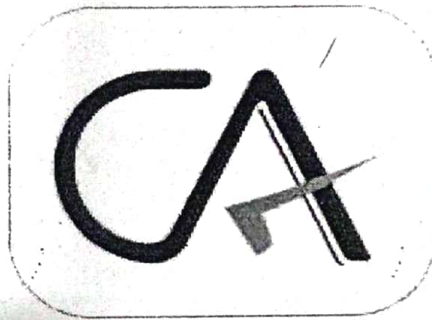


AUDIT REPORT

NAME OF ULB : NAGAR PALIKA PARISHAD HARDA
ADDRESS : NAGAR PALIKA PARISHAD,
HARDA, (M.P)
FINANCIAL YEAR : 2021-22



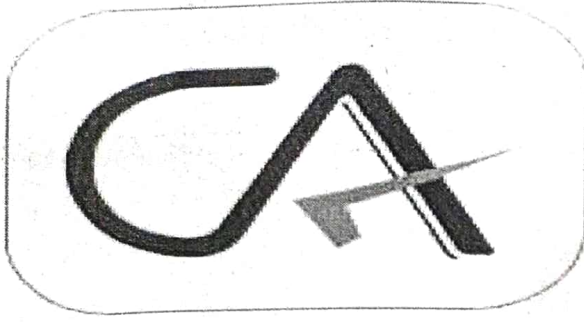
AUDITOR
NRBP & ASSOCIATES
CHARTERED ACCOUNTANT

104, PLATINUM, MAHENDRA GREEN WOODS EXTENSION,
JATKHEDI, BHOPAL – 462047

EMAIL: nrpbfc@gmail.com

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5	Receipt & Payment	21-22
6	Income and Expenditure account	23
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N R P B & Associates
Chartered Accountants
104, Platinum, Mahendra Green Woods Extension,
Jatkhedi
Bhopal - 462047
Email - nrpbfa@gmail.com

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements


We have audited the accompanying financial statements of Nagar Palika Parishad Harda, ("the ULB"), which comprise the Receipt & Payment Account for the year then ended March 2022, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair View of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal

Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the municipal accounting manual for safeguarding of the assets of the ULB and for appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material miss statement, whether due to fraud or error however, in this case ULB is not in practice of maintaining balance sheet, so receipt and payment & income and expenditure account shall be considered as final statement on which we express our opinion.




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1. AUDITORS RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., and Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

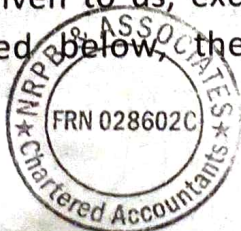
We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misses statement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, 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 opinion on the financial statements.

2. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effect so the matter described in the report attached below, the Receipt & payment Account & income and



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expenditure account annexed to this report given true and fair view of financial transaction affected by ULB and recorded these transaction in cash book for the financial year ending as on 31st march 2022.

3. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

4. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2

Our opinion is not modified in respect of these matters.

5. We further report that:

We have sought and , expect for the possible effect of the matters described in the basics for qualified opinion paragraph above, obtained all the information and explanation which to the best of our knowledge end belief were necessary for the purpose of our audit;

Expect for the possible effect of the matters described in the basic for qualified opinion paragraph above , in our opinion proper books of account as required by municipal accounting manual have been kept by the ULB so far as appear from our examination of those books.

The receipt and payment accounts deal with by this report are in agreement with the books of accounts.

Expect for the matters described in the basis for qualified opinion paragraph above, the receipt & payment account & income and expenditure account



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comply with the municipal accounting manual and accounting standard applicable to the urban local bodies.

The matter described in the basis for qualification opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

The qualification relating to the maintenance of accounts and other matter connected there with area started in the basis for qualified opinion paragraph above

With respect to the adequacy of the internal financial control over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure1'.



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Annexure1

Report on internal financial control over financial reporting.

1. Report on the internal financial control of the ULB('ULB')

We have audited the internal financial control over financial reporting of Nagar Palika Parisad Harda, ('ULB') as of march 31, 2022. In conjunction with our audit of the financial statement of the ULB for the year ended on that date.

2. Management responsibility for internal financial controls

The ULB's management is responsible for establishment and maintaining internal financial controls based on the internal control over financial reporting criteria establishment by the ULB. These responsibility include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets the, prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the municipal corporation Act,1956 including the municipal accounting manual and accounting principles generally accepted in Indian applicable to the urban local bodies.

3. Auditor's responsibility

Our responsibility is to express an opinion on the ULB's internal financial control over financial reporting based on our audit. We conducted our audit in accordance with the guidance note on audit of internal financial controls over financial reporting (the guidance note) and the standards on auditing, to the extent applicable to an audit of internal financial control both issued by the institute of chartered accountants of India. Those standards and the guidance note require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial control over financial reporting was establishment and maintained if such control operated effectively in all material respects.



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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risk so material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls over Financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statement for external purpose in accordance with generally accepted accounting principles. A ULB's internal control over financial reporting includes those policies and procedure that;

- a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the ULB;
- b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance as necessary with generally accepted accounting principles, and that receipt and expenditures of the ULB are being made only in accordance with authorization of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized, use, or disposition of the ULB's assets that could have a material effect on the financial statement.



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5. Inherent limitation of Internal Financial Control over Financial Reporting.

Because of the inherent limitation of internal financial control over financial reporting, including the possibility of collusion or improper management override of control, material misstatement due to error or fraud may occur and not be detected. Also projection of any evaluation of the internal financial control over financial reporting to future period are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in condition, or that the degree of compliance with the policies or procedures may deteriorate.

6. Qualified opinion

According to the information and explanation given to us and based on our audit, the following material weakness have been identified as at March 31, 2022;

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal control adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to fraud when performing risk assessment.
- b) The ULB did not have an appropriate internal financial control system for tax and user charges collection, tax demand evaluation which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal financial control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payable, consumption, inventory and expense account balance.



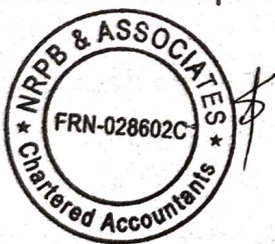
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- d) The ULB did not have an appropriate internal financial control system for fixed assets with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed assets was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of march 31, 2022 based on the criteria established by the ULB.

We have considered the material weakness identified and reported above in determining the nature timing, and extent of audit tests applied in our audit of the march 31st 2022 financial statement of the ULB, and these material weakness do not affect our opinion on the financial statement of the ULB.



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Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. AUDITS OF REVENUE

1. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.
2. He is also responsible to check the revenue receipt from the counter files of the receipt book and verify that the money receipt is duly deposited in respective bank account.
No revenue recovery produced during the audit.

3. Percentage of revenue collection increase or decrease in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar, and other tax compared to previous year shall be part of report.
No revenue recovery produced during the audit.

4. Delay beyond 2 working days shall be immediately brought to the notice of commissioner /CMO.
No revenue recovery reported during financial year reported under this Audit.

5. The entries in cash book shall be verified;
We have verify on the test check basis no major discrepancies found.

6. The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details related to target were provided by ULB.

7. The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

No details related provided by ULB.



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8. The case where, the investments are made on lesser interest rates be brought to the notice of the commissioner/CMO.
No details related provided by ULB.

2. AUDIT OF EXPENDITURE:

1. The auditor is responsible for audit of expenditure under all the schemes. We have verified the expenditure under various heads which was recognized and entered in the book of accounts produced before us for verification.

2. He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on the test check basis which were supported by relevant voucher/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

3. He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification.

4. He shall verify that the expenditures for a particular scheme is limited to the funds allocated for that particular schemes any over payment shall be brought to the notice of the commissioner /CMO.

Details relating to deviation of expenditure, if any, as per audit para.

5. He shall also verify that the expenditure is accordance with the guideline directives, acts and rules issues by government of India /State government.

As explained to us, ULB follows the necessary guidelines, directives, act and rules issued by government of India and state government. However ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditure in accordance with such guidelines etc.

6. During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions



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accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on the test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follow the hierarchy of sanction and approvals depending upon the nature of the transaction and financial limits.

7. 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-compliance of audit paras shall be brought to the notice of commissioner/CMO.

No such instance were noticed during the test check of such entries Conducted by us.

8. The auditor shall be responsible for verification of schemes wise/ project wise utilization certificate(UC's)UC's shall be tallied with the receipt & payment accounts and creation of fixed assets.

Utilization certificate of various scheme for verification of scheme wise project/wise utilization certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof nor completion of work from respective department. There is no cross check mechanism exists to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed assets and its recognition in fixed assets register and book of accounts of the ULB.

9. He shall verify that all temporary advance of other than employees have been fully recovered.

Detailed regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.



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3. AUDIT OF BOOK KEEPING

1. The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of book of accounts, it was noticed by us that the ULB has not maintained / produced before us fixed assets registers, security deposit register, stock register, loan register, register of earnest money deposits etc. as prescribed under MP MAM.

2. He shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to the urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner/CMO.

As stated in point no.1 above as the book stores are not provided for verification so it was not possible for us to verify whether the same is maintained as per accounting rules applicable to the urban local bodies.

3. As stated in point no.1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per accounting rules applicable to the urban local Bodies.

As per information and explanation provided to us by the management of the ULB no specific condition related to advance are placed. Hence it is not possible for us to verify the cases of timely recovery to advance if any.

4. The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the basis of cashbook and bank accounts, there were no difference to reconcile and hence BRS was not required to be prepared. The balance as on 31st march 2021 between cashbook total and bank total as follow:

5. Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statement are not prepared the auditor will help in the preparation of BRS's



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Cash Book Is reconciled with bank statements.

6. He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant register were not made available to us. Hence verification of the same cannot be done from the entries in cash book.

7. The auditor shall verify the field added register form other records and discrepancies shall be brought to the notices of Commissioner/CMO.

Fixed asset register were not prepared by ULB. However they have list of properties

Received form panchayat.

8. The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB does not maintain separate cash book for PMAY scheme. However the same was not produced before us during the course of audit. and hence we cannot comment on reconciliation with receipt& payment and opening and closing balance.

4. Audit of FDR

1. The auditor is responsible for audit of all fixed deposits and term deposits.

No details related provided by ULB hence we cannot comment upon the FDR and interest income.

2. It shall be ensured that proper record of FDR is maintained and renewals are timely done.

No details related provided by ULB hence we cannot comment upon the FDR and interest income.

3. The case where FDR's /TDR are kept at low rate of interest the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.



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ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.

4. Interest earned on FDR/TDR shall be verified from entries in the cash Book.

ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.

5. Audit of Tenders/Bids

1. The auditor is responsible for audit of all tenders/bids invited by the ULB.

No tender related documents were provided, so we can comment on procedures of tenders/bids. It was explained to us that bid were invited online where the tender amount exceeding Rs. One lakh and for value less than one lakh, manual bids were asked.

2. He shall verify check whether competitive tendering procedures are followed for all bids. No tender floated related document were provided, so we can comment on whether competitive tendering procedure were followed for all bids or not.

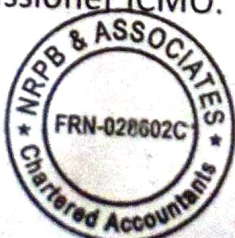
3. He shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.

No tender floated related document were provided, so we cannot verify the receipt of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.

4. The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.

No such bank guarantees were produced before us for verification.

5. The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified a brought to the notice of Commissioner ICMO.



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No such bank guarantees were produced before us for verification. Therefore it is not possible for us to comment on the condition of BG.

6. The cases of extension of BG shall be brought to the notice of Commissioner/ CMO proper guidance to extend the BC's shall also be given to ULB.

No such bank guarantees were produced before us for verification. Therefore it is not possible for us to comment on the condition of BG.

7. The contract closure shall also be verified by the auditor.

No contract closure document were made available to us for verification.



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नगर पालिका परिषद, हरादा (म.प्र.)

REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

S.NO	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
1.	Audit of book keeping	We Checked all the book off accounts prepared by the ULB. (Main cash book, cashier cash book, grant register etc...)	We observed that the ULB is not maintained the log book of vehicle.	No overwriting
2.	Audit of Revenue	We have audited the revenue of Nagar Palika Parishad from various sources.	We observed that ULB has maintaining Fixed Assets Register, Grant Register and Loan Register But not updating on regular basis	ULB should update fixed assets register, Grant Register and Loan Register on time to time basis.
3.	Audit of tenders and bids	Verify tenders / bids invited by ULB and competitive tendering procedures followed.	Not produced before.	All procurement should be as per govt. rules and regulations.
4.	Audit of Loans & Advances		No loan and advances given during the year.	NA
5.	Verify whether any diversion of funds from capital receipt/grants /loans to revenue expenditure and from one scheme /project to another.	We did not observed any of such cases.	No observation.	NA

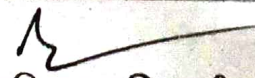


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	a) Percentage of revenue expenditure (establishment ,salary operation & maintenance)with the respect to revenue receipt (tax & non tax)	Nil.		
6.	b) Percentage of capital expenditure with the total expenditure.	Nil.		
7.	Whether all the temporary advance have been fully recovered or not.		No temporary advance during the year	NA.
8.	Whether bank reconciliation statement is being regularly prepared.		No required to prepare BRS.	NA.
9.	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	We observed Grants (Like- PMAY,SBM, CM Infr,15th Fin Commission etc)Grant disbursed in bulk through bank but as per component wise not properly Reconciled in books, as per the circular bv government.	ULB should reconcile grant component wise and ULB have to maintain detail record for Audit of specific Grant.



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NAGAR PARISHAD Harda
BALANCE SHEET AS AT 31ST MARCH 2022

SR No.	Particulars	Schedule No.	Current Year (Amount in Rs.)		Previous Year (Amount in Rs.)	
A	SOURCES OF FUND					
A1	Reserves and Surplus					
	Municiple (General) Fund	B-1				
	Earmarked Funds	B-2	60,53,28,162.00		49,38,10,294.00	
	Reserves	B-3	(34,05,106.00)			
	Total Reserves and Surplus		88,35,075.00		88,35,075.00	
A2	Grants, Contribution for	B-4		61,07,58,131.00		50,26,45,369.00
A3	Loans		15,05,88,456.00	15,05,88,456.00	43,70,51,004.00	43,70,51,004.00
	Secured Loan	B-5				
	Unsecured Loan	B-6	1,07,17,418.00		1,14,20,527.00	
	Total Loans		(7,000.00)		(7,000.00)	
	TOTAL SOURCES OF FUNDS (A1+A2+A3)			1,07,10,418.00		1,14,13,527.00
				77,20,57,005.00		95,11,09,900.00
B	APPLICATION OF FUNDS					
B1	Fixed Assets					
	Gross Block	B-11	62,63,03,029.00		61,45,04,233.00	
	Less Accumated Depreciation					
	Net Block					
	Capital Work-in Progress		62,63,03,029.00		61,45,04,233.00	
	Total Fixed Assets		1,31,70,555.00		1,55,13,565.00	
B2	Investments			63,94,73,584.00		63,00,17,798.00
	Investments-General Fund	B-12				
	Investments-Other Funds	B-13	4,16,16,989.00		2,11,79,442.00	
	Total Investments			4,16,16,989.00		2,11,79,442.00
B3	Current Assets, Loans & Advances					
	Stock in Hand (Inventories)	B-14	19,08,120.00		19,08,120.00	
	Sundry Debtors (Receivables)	B-15				
	Gross Amount Outstanding		(6,84,09,513.00)		(3,57,90,782.00)	
	Less Accumalated Provision against bad and doubtful receivables		45,000.00			
	Sundry Debtors (Receivables)-Net		(6,84,09,513.00)		(3,57,90,782.00)	
	Prepaid Expenses	B-16	1,21,08,287.00		1,21,08,287.00	
	Cash and Bank Balances	B-17	6,70,89,650.00		17,80,66,746.00	
	Loans, Advances and Deposits	B-18	1,67,68,831.00		1,05,95,180.00	
	Total Currents Assets		2,95,10,375.00		16,68,87,551.00	
B4	Current Liabilities and Provisions					
	Deposit Received	B-7	71,79,460.00		73,17,254.00	
	Deposit Works	B-8				
	Other Liabilities (Sundry Creditors)	B-9	6,59,49,690.00		(57,57,159.00)	
	Provisions	B-10				
	Total Current Liabilities		7,31,29,150.00		15,60,095.00	
B5	Net Current Assets (B3-B4)			(4,36,18,775.00)		16,53,27,453.00
C	Other Assets	B-19	42,62,802.00	42,62,802.00	42,62,802.00	42,62,802.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	13,03,22,405.00	13,03,22,405.00		13,03,22,405.00
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)			77,20,57,005.00		95,11,09,900.00
	Notes to the Balance Sheet- Attached					

UDIN: 22155057BAEMJU3603
Place : Bhopal
Date: 18/10/2022

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

As per our annexed report of even date.
For N R P B and Associates
Chartered Accountants

Priyanka Bharadwaj
Partner
M.No 155057



NAGAR PARISHAD Harda
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2021 to 31 March 2022

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)	Previous Year (In Rs.)
A	Income			
	Revenue Income			
	Assigned Revenues & Compensations	IE-1	13,68,698.00	-
	Rental Income From Municipal Properties	IE-2	11,84,70,869.00	-
	Fees & User Charges	IE-3	43,62,234.00	-
	Sale & Hire Charges	IE-4	21,39,00,698.00	-
	Revenue Grants Contribution & Subsidies	IE-5	43,479.00	-
	Income From Investments	IE-6	1,16,20,000.00	-
	Accrued Interest	IE-7	3,065.00	-
	Other Income	IE-8	18,09,066.00	-
		IE-9	4,08,51,733.00	-
	Total Income		39,24,29,842.00	-
B	Expenditure			
	Establishment Expenses	IE-10	12,72,66,312.00	-
	Administrative Expenses	IE-11	5,38,64,070.00	-
	Operations & Maintenance	IE-12	6,23,63,602.00	-
	Interest & Finance Charges	IE-13	50,191.00	-
	Programme Expenses	IE-14	-	-
	Revenue Grants, Contribution and Subsidies	IE-15	78,19,847.00	-
	Provisions and Written Off	IE-16	11,885.00	-
	Miscellaneous Expenses	IE-17	3,44,84,457.00	-
	Depreciation		-	-
	Total Expenditure		28,58,60,364.00	-
C	Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)		10,65,69,478.00	-
D	Add/Less: Prior Period Items (Net)	IE-18	5,06,680.00	-
E	Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)		10,60,62,798.00	-
F	Less: Transfer to Reserved Fund		-	-
G	Net Balance being surplus/(deficit) carried over to Municiple Fund (E-F)		10,60,62,798.00	-

UDIN: 22155057BAEMJU3603

Place : Bhopal

Date: 18/10/2022

As per our annexed report of even date.

For N R P B and Associates

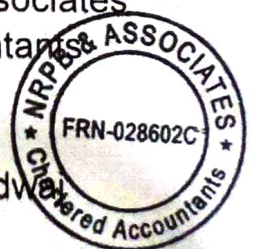
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

Priyanka Bharadwaj

Partner

M.No 155057



NAGAR PARISHAD Harda
RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Receipts		Amount	Amount	Payments	Amount	Amount	(Amount In Rs.)
Opening Balance			17,80,66,746.00	Indirect Income			
Bank Account		17,80,66,746.00		1- Revenue Income			11,79,99,228.00
Indirect Income			22,58,97,594.00	Indirect Expenses			
1- Revenue Income		22,58,97,594.00		2- Revenue Expenditure	11,79,99,228.00		46,00,65,413.00
Assigned Revenue & Compesations		11,84,70,869.00		Capital Receipts & Liabilities			
				320-Grants, Contribution for Specific Purpose	26,30,39,867.00		
Capital Receipts & Liabilities				330-Secured Loans	9,25,556.00		
320-Grants, Contribution for Specific Purpose		3,40,90,756.00		340-Deposit Received	7,04,143.00		
330-Secured Loans		5,55,745.00					
340-Deposit Received		9,36,942.00		350- Other Liabilities	19,53,95,847.00		
350- Other Liabilities		6,35,89,787.00		Capital Expenditure & Assets			5,86,17,677.00
Consolidate Interest		17,67,895.00		410- Fixed Assets	29,61,100.00		
Miscellaneous Income		47,225.00		431- Sundry Debtors (Receivables)	12,67,923.00		
Capital Expenditure & Assets				460- Loans Advances and Deposits	5,43,43,654.00		
431- Sundry Debtors (Receivables)		4,57,49,770.00		480- Miscellaneous Expenditure	45,000.00		6,70,89,650.00
410- Fixed Assets		1,13,58,639.00		Closing Balance			
460- Loans Advances and Deposits		2,32,40,000.00		Bank Accounts	6,70,89,650.00		
Total			70,37,71,968.00	Total			70,37,71,968.00

UDIN: 22155057BAEMJU3603

Place : Bhopal

Date: 18/10/2022

As per our annexed report of even date.
For N R P B and Associates
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)



Priyanka Bharadwaj

Partner

M.No 155057

MP Urban Local Body, Harda
Schedule B-1: Municipal (General) Fund

		(Amount In Rs.)				
Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Accounts
31010	Balance as per Last amount	-	-	-	-	49,38,10,294.00
	Additions during the year	-	-	-	-	54,55,070.00
31090	Surplus for the year	-	-	-	-	10,60,62,798.00
	Transfers	-	-	-	-	
	Total (In Rs.)	-	-	-	-	60,53,28,162.00
	Deductions during the year	-	-	-	-	
31090	Deficit for the year	-	-	-	-	
	Transfers	-	-	-	-	
31010	Balance at the end of the Current Year	-	-	-	-	60,53,28,162.00



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

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

Account Head	Particulars	Special Fund-1	Special Fund-2	Special Fund-3	Special Fund-4	Pension Fund	General Provident Fund
	(a) Opening Balance						
	(b) Additions to the Special Fund						
	Transfer From Municipal Fund						
	Interest / Dividend earned on Social Fund Investments						
	Profit on disposal of Special Fund Investments						
	Appreciation in Value of Social Fund Investments						
	Other Addition (Other Specify Nature)						
	Total (b)						
	(c) Payments Out of Funds						
	[1] Capital Expenditure on:-						
	Fixed Assets						
	Others	34,05,106.00					34,05,106.00
	[2] Revenue Expenditure on						
	Salary, Wages and Allowance etc.						
	Rent and Other Administration Charges						
	[3] Other						
	Loss on disposal of Special Fund Investments						
	Diminution in Value of Special Fund Investments						
	Transferred to Municipal Fund						
311	Net Balance of Special Funds [(a+b)-c]	(34,05,106.00)					(34,05,106.00)



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हर्दा (म.प्र.)

MP Urban Local Body, Harda

Schedule B-3: Reserves

		(Amount in Rs.)				
Account Code	Particulars	Opening Balance	Addition During the Year	Total	Deduction During the Year	Balance at the end of Current Year
1	2	3	4	5=(3+4)	6	7
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	88,35,075.00	-	88,35,075.00	-	88,35,075.00
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
		Previous Year Adjustment				
		88,35,075.00	-	88,35,075.00	-	88,35,075.00
	Total Reserve Funds			88,35,075.00		



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हर्दा (म.प्र.)

MP Urban Local Body, Harda
Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants From Central Government	Grants From State Government	Grants From Government Agencies	Grants From Financial Institutions	Other Specify	(Amount In Rs.) Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	26,61,03,660.00	17,09,47,344.00	-	-	-	43,70,51,004.00
(b) Additions to the Grants	-	-	-	-	-	
Grants received during the year	-	1,37,76,000.00	-	-	-	1,37,76,000.00
Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-
Appropriation in Value of Grant Investments	-	-	-	-	-	-
Other Addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	1,37,76,000.00	-	-	-	-
Total (a+b)	26,61,03,660.00	18,47,23,344.00	-	-	-	1,37,76,000.00
(c) Payment Out of Funds	-	-	-	-	-	45,08,27,004.00
Capital Expenditure of Fixed Assets	-	-	-	-	-	-
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on:	25,02,38,548.00	5,00,00,000.00	-	-	-	30,02,38,548.00
Salary, Wages and Allowance etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Loss on disposal of Grant Investments	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (c)	25,02,38,548.00	5,00,00,000.00	-	-	-	30,02,38,548.00
Net Balance at the year end (a+b-c)	1,58,65,112.00	13,47,23,344.00	-	-	-	15,05,88,456.00



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हर्दा (म.प्र.)

MP Urban Local Body, Harda
Schedule B-5: Secured Loans

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33010	Loans From Central Government	-	-
33020	Loans From State Government	-	-
33030	Loans From Government Bodies & Associations	1,07,17,418.00	1,14,20,527.00
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	1,07,17,418.00	1,14,20,527.00

Notes:

*The nature of the Security shall be specified in each of these categories:

*Particulars of any guarantee given shall be disclosed;

*Terms of redemption (if any) of bonds/ debenture issued shall be stated together with the earliest date of redemption

* Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these categories separately;

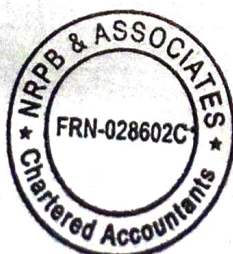
* For loans disbursed directly to an executing agency, please specify the name of the project for which such loan is raised

Schedule B-6: Unsecured Loans

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
33110	Loans From Central Government	-	-
33120	Loans From State Government	-	-
33130	Loans From Government Bodies & Associations	-	-
33140	Loans From International Agencies	-	-
33150	Loans From Banks & Other Financial Institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & Debentures	-	-
33180	Other Loans	(7,000.00)	(7,000.00)
	Total Unsecured Secured Loans	(7,000.00)	(7,000.00)

Notes:

* Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these categories separately;



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

MP Urban Local Body, Harda
Schedule B-7: Deposits Received

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
34010	From Contractors	68,88,760.00	73,95,854.00
34020	From Revenues	10,88,700.00	7,21,400.00
34030	From Staff	-	-
34080	From Other	(7,98,000.00)	(8,00,000.00)
	Total Deposits Received	71,79,460.00	73,17,254.00

Schedule B-8: Deposits Works

Account Head	Particulars	Opening Balance as per the beginning of the year	Utilization/Expen diture	Balance Outstanding at the end of Current Year
34110	Civil Works	-	-	-
34120	Electric Works	-	-	-
34180	Others	-	-	-
	Total Deposits Works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
35010	Creditors	3,20,49,010.00	7,46,789.00
35011	Employee Liabilities	2,60,91,921.00	85,674.00
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	(11,81,006.00)	(11,81,006.00)
35020	Recoveries Payable	(81,81,116.00)	(34,60,971.00)
35030	Government Dues Payable	(44,91,091.00)	(17,31,645.00)
35040	Refunds Payable	(1,80,000.00)	(1,80,000.00)
35041	Advance Collection of Revenues	(3,63,802.00)	-
35080	Others	2,22,05,774.00	(36,000.00)
	Total Other Liabilities (Sundry Creditors)	6,59,49,690.00	(57,57,159.00)

Schedule B-10: Provisions

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
36010	Provisions of Expenses	-	-
36020	Provisions of Interest	-	-
36030	Provision For Other Assets	-	-
	Total Provision	-	-



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MP Urban Local Body, Hards
Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					Accumulated Depreciation				Net Block		At the end of previous year
		Opening Balance	Addition during the year	Deductions during the year	Cost at the end of year	Opening Balance	Addition during the year	Adjustment /Deductions during the year	Total at the end of Current Year	At the end of current year			
1	2	3	4	5	6	7	8	9	10	11	12		
	Land Buildings												
41010	Land	6,44,388.00	-	-	6,44,388.00	-	-	-	-	6,44,388.00	-		
41015	Lakes and Pond	-	-	-	-	-	-	-	-	-	-		
41020	Buildings	13,20,17,463.00	19,760.00	-	13,20,37,223.00	-	-	-	-	13,20,37,223.00	-		
	Infrastructure Assets												
41030	Roads and Bridges	16,84,43,491.00	1,49,61,698.00	-	18,34,05,189.00	-	-	-	-	18,34,05,189.00	-		
41031	Sewerage and Drainage	7,62,81,784.00	-	-	7,62,81,784.00	-	-	-	-	7,62,81,784.00	-		
41032	Water Ways	15,37,64,479.00	-	-	15,37,64,479.00	-	-	-	-	15,37,64,479.00	-		
41033	Public Lighting	61,70,013.00	-	-	61,70,013.00	-	-	-	-	61,70,013.00	-		
41034	Bridges	12,36,198.00	-	-	12,36,198.00	-	-	-	-	12,36,198.00	-		
41040	Plants & Machinery	1,22,85,983.00	88,839.00	-	1,23,74,822.00	-	-	-	-	1,23,74,822.00	-		
41050	Vehicles	4,15,17,131.00	22,29,779.00	-	4,37,46,910.00	-	-	-	-	4,37,46,910.00	-		
41060	Office & Other Equipment	79,12,063.00	4,75,563.00	60,74,419.00	23,13,207.00	-	-	-	-	23,13,207.00	-		
	Furniture, Fixture, Electrical												
41070	Appliances	1,34,68,640.00	97,576.00	-	1,35,66,216.00	-	-	-	-	1,35,66,216.00	-		
41080	Other Fixed Assets	7,62,600.00	-	-	7,62,600.00	-	-	-	-	7,62,600.00	-		
	Total	61,45,04,233.00	1,78,73,215.00	60,74,419.00	62,63,03,029.00	-	-	-	-	62,63,03,029.00	-		
412	Capital Work in Progress	1,55,13,565.00	29,41,340.00	52,84,350.00	1,31,70,555.00	-	-	-	-	1,31,70,555.00	1,55,13,565.00		



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नगर पालिका परिषद, हर्दा (म.प्र.)

MP Urban Local Body, Harda
Schedule B-12: Investments General Fund

Account Head	Particulars	With whom invested	Face Value	(Amount in Rs.)	
				Current Year Carrying Cost	Previous Year Carrying Cost
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Share Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	FD	-	-	-
	Total Investments General Fund		-	-	-

Schedule B-13: Investments Other Funds

Account Head	Particulars	With whom invested	Face Value	(Amount in Rs.)	
				Current Year Carrying Cost	Previous Year Carrying Cost
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Share Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	4,16,16,989.00	2,11,79,442.00
	Total Investments Other Fund		-	4,16,16,989.00	2,11,79,442.00

Schedule B-14: Stock in Hand (Inventories)

Account H	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
43010	Stores Loose	19,08,120.00	19,08,120.00
43020	Tools Other	-	-
	Total Stock in Hand	19,08,120.00	19,08,120.00



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MP Urban Local Body, Harda
Schedule B-15: Sundry Debtors (Receivables)

Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	(Amount in Rs.) Previous Year Net Amount
43110	Receivables for Properties taxes				
	Less than 5 years				
	More than 5 years	(68,95,916.00)	-	(68,95,916.00)	(2,187.00)
	Sub Total	(68,95,916.00)	-	-	(93,753.00)
	Less: State Government Cess / Levies in Taxes- Control Accounts			(68,95,916.00)	(95,940.00)
	Net Receivables of Property Taxes		-	-	-
43120	Receivable of Other Taxes	(68,95,916.00)	-	(68,95,916.00)	(95,940.00)
	Less than 3 years	-	-	-	-
	More than 3 years	(48,62,558.00)	-	(48,62,558.00)	(23,17,366.00)
	Sub Total	(48,62,558.00)	-	(48,62,558.00)	(23,17,366.00)
	Less: State Government Cess / Levies in Taxes- Control Accounts				
	Net Receivables of Other Taxes	(48,62,558.00)	-	(48,62,558.00)	(23,17,366.00)
	Receivable of Cess Income				
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43130	Receivable for Fees and User Charges				
	Less than 3 years	6,68,170.00	-	6,68,170.00	58,81,967.00
	More than 3 years	-	-	-	-
	Sub Total	6,68,170.00	-	6,68,170.00	58,81,967.00
43140	Receivable of Other Sources				
	Less than 3 years	(5,73,19,209.00)	-	(5,73,19,209.00)	(3,92,59,443.00)
	More than 3 years	-	-	-	-
	Sub Total	(5,73,19,209.00)	-	(5,73,19,209.00)	(3,92,59,443.00)
43150	Receivables From Governments				
	Sub Total	-	-	-	-
	Total Sundry Debtors (Receivables)	(6,84,09,513.00)	-	(6,84,09,513.00)	(3,57,90,782.00)

Schedule B-16: Prepaid Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	1,21,08,287.00	1,21,08,287.00
	Total Prepaid Expenses	1,21,08,287.00	1,21,08,287.00



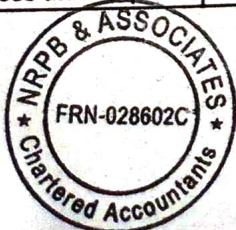
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, हरदा (म.प्र.)

MP Urban Local Body, Harda
Schedule B-17: Cash and Bank Balances

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
45010	Cash Balance		
	Balance With Bank- Municipal funds		
45021	Nationalised Banks	6,70,89,650.00	17,80,66,746.00
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	6,70,89,650.00	17,80,66,746.00
	Balance With Bank- Special funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	-	-
	Balance With Bank- Grant funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Bank	-	-
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	6,70,89,650.00	17,80,66,746.00

Schedule B-18: Loans, Advance and Deposits

Account Head	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance Outstanding at the end of the year
46010	Loans and Advances to Employees	40,000.00	20,000.00	-	60,000.00
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loan to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	1,05,55,180.00	61,53,654.00	-	1,67,08,834.00
46080	Other Current Assets	-	-	-	-
	Sub Total	1,05,95,180.00	61,73,654.00	-	1,67,68,834.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	1,05,95,180.00	61,73,654.00	-	1,67,68,834.00



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नगर पालिका परिषद, हरदा (म.प्र.)

MP Urban Local Body, Harda
Schedule B-18 (a): Accumulated Provision against Loans, Advances and Deposits

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	45,000.00	-
	Total Accumulated Provision	45,000.00	-

Schedule B-19: Other Assets

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
47010	Deposit Work	-	-
47020	Other Assets Control Account	42,62,802.00	42,62,802.00
	Total Other Assets	42,62,802.00	42,62,802.00

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

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	13,03,22,405.00	13,03,22,405.00
	Total Miscellaneous Expenditures	13,03,22,405.00	13,03,22,405.00



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Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
11001	Property Tax		
11002	Water Tax		
11003	Sewerage Tax		
11004	Consolidate Tax		
11005	Lighting Tax		
11006	Education Tax		
11007	Vehicle Tax		
11008	Devlopment Tax		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement Tax		
11012	Pilgremage Tax	78,225.00	
11013	Export Tax		
11060	Cess	1,81,000.00	
11080	Other Taxes		
	Sub Total	11,09,473.00	-
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	13,68,698.00	-
	Sub Total	-	-
	Total Tax Revenue	13,68,698.00	-
		13,68,698.00	-

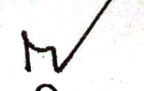
Schedule IE-1 (a): Tax Remission & Refund

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
1109001	Property Tax	-	-
1109002	Water Tax	-	-
1109003	Sewerage Tax	-	-
1109004	Conservancy Charges	-	-
1109011	Others	-	-
	Total Refund & Remission of Tax Revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
12010	Taxes and Duties collected by others	1,47,35,000.00	-
12020	Compensation in Lieu of Taxes/ Duties		-
12030	Compensation in Lieu of Concession	10,37,35,869.00	
	Total Assigned Revenues & Compensations	11,84,70,869.00	-



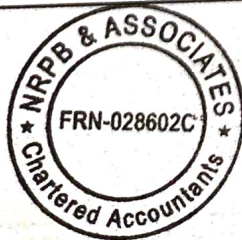

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 नगर पालिका परिषद, हरदा (म.प्र.)

Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
13010	Rent From Civic Amenities	9,31,292.00	-
13020	Rent From Office Building		
13030	Rent From Guest House	4,130.00	
13040	Rent From Lease of Lands	8,75,420.00	
13080	Other Rents	25,51,392.00	
	Sub Total	43,62,234.00	
13090	Less: Rent remission and refunds	-	-
	Total Rental Income From Municipal Properties	43,62,234.00	-

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
14010	Empanelment & Registration Charges	1,84,49,515.00	-
14011	Licensing Fees	4,42,668.00	
14012	Fees for Grants of Permit	800.00	
14013	Fees for Certificate or Extract	8,582.00	
14014	Development Charges		
14015	Regularisation Fees	14,515.00	-
14020	Penalties and Fines	13,53,856.00	
14040	Other Fees	19,14,96,658.00	
14050	User Charges	3,44,635.00	
14060	Entry Fees		
14070	Service/ Administrative Charges	17,89,409.00	
14080	Other Charges	60.00	
	Sub Total	21,39,00,698.00	-
14090	Add: Rent Remission and Refunds	-	-
	Sub Total	21,39,00,698.00	-
	Total Rental Income From Municipal Properties	21,39,00,698.00	-



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Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
15010	Sale of Products		
15011	Sale of Forms & Publications	1,121.00	-
15012	Sales of Stores & Scrap	28,000.00	-
15030	Sale of Others	-	-
15040	Hire Charges of Vehicles	-	-
15041	Hire Charges of Equipments	14,358.00	-
	Total Income From Sale & Hire Charges	43,479.00	-

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
16010	Revenue Grants		
16020	Reimbursement of Expenses		
16030	Contribution Towards Schemes	1,16,20,000.00	
	Total Revenue Grants, Contribution & Subsidies	1,16,20,000.00	-

Schedule IE-7: Income From Investments

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17010	Interest on Investments	3,065.00	-
17020	Dividend	-	-
17030	Income From Project Taken Up on Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	3,065.00	-

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17110	Interest From Bank Accounts	3,75,697.00	-
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	3,816.00	-
17180	Other Interest	14,29,553.00	-
	Total Interest Earned	18,09,066.00	-



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 नगर पालिका परिषद, हरदा (म.प्र.)

Schedule IE-9: Other Income

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery from Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	-	-
	Total Other Income	4,08,51,733.00	
		4,08,51,733.00	-

Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
21010	Salaries, Wages and Bonus	12,46,77,369.00	
21020	Benefits and allowances	7,85,413.00	-
21030	Pension	6,30,100.00	-
21040	Other Terminal & Retirement Benefits	11,73,430.00	-
	Total Establishment Expenses	12,72,66,312.00	-

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
22010	Rent, Rates and Taxes		-
22011	Office Maintenance	2,70,77,991.00	
22012	Communication Expenses	3,56,160.00	
22020	Books & Periodicals		
22021	Printing and Stationary	24,31,546.00	
22030	Travelling & Conveyance	1,30,53,641.00	
22040	Insurance	7,06,927.00	
22050	Audit Fees		
22051	Legal Expenses	14,60,820.00	
22052	Professional and Other Fees	70,000.00	
22060	Advertisement and Publicity	71,87,970.00	
22061	Membership and Subscriptions		
22080	Other Administrative Expenses	15,19,015.00	
	Total Administrative Expenses	5,38,64,070.00	-



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Schedule IE-12: Operations & Maintenance

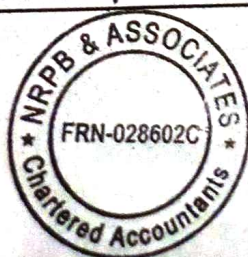
Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
23010	Power & Fuel		
23020	Bulk Purchases	16,87,250.00	
23030	Emergency water supply		
23040	Hire Charges		
23050	Repair & Maintenance of Infrastructure Assets	28,86,286.00	
23051	Repair & Maintenance of Civic Amenities	2,73,48,854.00	
23052	Repair & Maintenance of Buildings	59,25,040.00	
23053	Repair & Maintenance of Vehicles	66,77,527.00	
23054	Repair & Maintenance of Furniture	19,40,316.00	
23055	Repair & Maintenance of Office Equipments	2,01,809.00	
23056	Repair & Maintenance of Electrical Appliances	11,53,393.00	
23057	Repair & Maintenance of Heritage Buildings		
23059	Repair & Maintenance Others	1,02,31,009.00	
23080	Other Operating & Maintenance Expenses	43,12,118.00	
	Total Operations & Maintenance	6,23,63,602.00	-

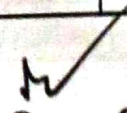
Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies & Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Interest on Loans From Banks & Finance Institution	-	-
24060	Other Term Loans		-
24070	Bank Charges	50,191.00	
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	50,191.00	-

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
25010	Election Expenses	-	-
25020	Own Programme		
25030	Share in Programme of Others	-	-
	Total Programme Expenses	-	-




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Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
26010	Grants		
26020	Contributions		
26030	Subsidies	78,19,847.00	-
	Total Revenue Grants, Contribution and Subsidies	78,19,847.00	-

Schedule IE-16: Provisions and Written Off

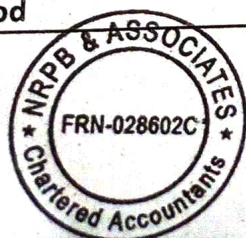
Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27010	Provisions for Doubtful Receivables		
27020	Provision for Other Assets		
27030	Revenues Written Off	11,885.00	-
27040	Assets Written Off		
27050	Miscellaneous Expenses Written Off		
	Total Provisions and Written Off	11,885.00	-

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
27110	Loss on Disposal of Assets		
27120	Loss on Disposal of Investments		
29050	Transfer to General Activity Fund	18,70,945.00	-
27180	Other Miscellaneous Expenses	3,26,13,512.00	-
	Total Miscellaneous Expenses	3,44,84,457.00	-

Schedule IE-18: Prior Period

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
18500	Income		
18510	Other Revenue		
18540	Other Income		
	Sub Total	-	-
28500	Expenses (difference of tally cash book and cash book in physical)		
28550	Refund of Taxes		
28560	Refund of Other Revenues		
28580	Other Revenues	5,06,680.00	-
	Sub Total	5,06,680.00	-
	Total Prior Period	5,06,680.00	-



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नगर पालिका परिषद, हरदा (म.प्र.)

MP Urban Local Body, Harda
STATEMENTSS OF CASH FLOW
(As on 31st March, 2021)

Account Code	Inflow	Current Year (Rs.)	Current Year (Rs.)
312	Capital Account		
	Reserves & Surplus		
320	Grants & Contribution for Specific Purpose		
	Current Assetes	3,40,90,756.00	3,40,90,756.00
340	Deposits (Asset)		
	Direct Incomes	9,36,942.00	9,36,942.00
110	Tax revenue		
	Indirect Incomes	22,58,97,594.00	22,58,97,594.00
120	Assigned Revenue & Compensations	11,84,70,869.00	
130	Rental Income		
140	Fees & User Charges		
171	Interst Earned	18,09,066.00	
180	Misc.Income	47,225.00	
160	Revenue Grants	1,16,20,000.00	13,19,47,160.00
	Total		39,28,72,452.00
Account Code	Outflow	Current Year (Rs.)	Current Year (Rs.)
110	Indirect Income		
	1- Revenue Income		
	Indirect Expenses		2,04,35,713.55
120	2- Revenue Expenditure	2,04,35,713.55	
	Capital Receipts & Liabilities		3,40,39,437.86
320	320-Grants, Contribution for Specific Purpose	3,40,39,437.86	
330	330-Secured Loans		
340	340-Deposit Received		
350	350- Other Liabilities		
	Capital Expenditure & Assets		21,07,231.00
410	410- Fixed Assets	1,06,012.00	
431	431- Sundry Debtors (Receivables)		
460	460- Loans Advances and Deposits	19,51,564.00	
480	480- Miscellaneous Expenditure	49,655.00	
			5,65,82,382.41
	Net Increase / (Decrease) in cash and Cash Equivalents		33,62,90,069.59

Opening Cash & Cash Equivalents	3,88,93,981.45
(-) Decrease in Cash & Cash Equivalents	4,45,944.41
Closing Cash & Cash Equivalents	3,84,48,037.04



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मुख्य नगर पालिका अधिकारी
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Balance Sheet For Reporting on Audit Year
2021-22 INCOME & EXPENDITURE INFORMATION

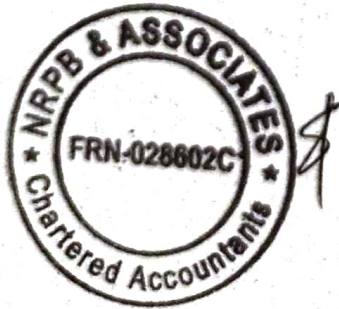
Budget Abstract Sheet For Reporting on Audit Portal																						
2021-22 INCOME & EXPENDITURE INFORMATION																						
SNO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS					CAPITAL RECEIPTS				TOTAL RECEIPTS			REVENUE EXPENDITURE					
					PROPERTY TAX	OTHER TAX	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS & CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT [PRINCIPAL]	OTHER CAPITAL EXPENDITURE
1	HOSHANGABAD	HARDA	HARDA	GOVERNMENT	0.00	0.00	0.00	0.00	118470869.00	259988350.00	135887364.00	11358639.00	0.00	0.00	0.00	525705222.00	0.00	381039095.00	0.00	196144990.00	55269210.00	4229023.00



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नगर पालिका परिषद, हरदा (म.प्र.)

ANNEXURE :-E
BANK BALANCE

CURRENT YEAR 2021-22		
S.NO	BANK NAME	AMOUNT
1	45021-0019 Bank of India(3056)	2084860.00
2	45021-01-005 - State Bank of India (2560) 1234	1256905.29
3	45021-01-006 - State Bank of India (0732) 1234	29464299.23
4	45021-01-014 - Axis Bank (8071) 1234	14273326.41
5	45021-01-23 SBI 9650	625321.57
6	Allahbad Bank A/c No 90422	2609760.00
7	Bank(9545)	3776.00
8	Central Bank Off India 8746	1672142.59
10	HDFC Bank A/c No. 9140	177670.00
11	PNB Bank 25604	12333626.00
12	State Bank of India (28447)	2452484.82
	TOTAL	66954171.91



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