

Annual Financial Statement

**For the Financial Year
2021-22**

NAGAR PARISHAD MAU

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



To,
The Chief Municipal Council,
Mau Municipal Council

Audit Report

PURPOSE OF AUDIT


A **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, 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 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

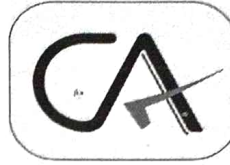
1. Audit of Revenue

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection.
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.


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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 given in abstract sheet.
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
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
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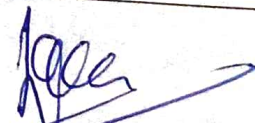

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Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank 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 and same has been verified from the letter issued.
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


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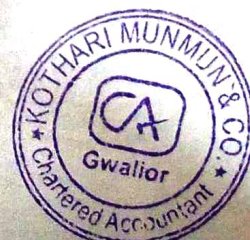


	be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise 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 stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not 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


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	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.
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


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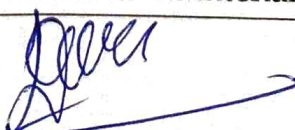




Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely 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


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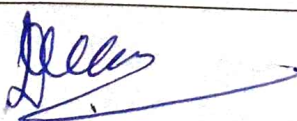




Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

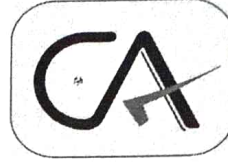
6. Audit of Grants and Loans

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's 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 of not. He shall also comment on the


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


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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 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.

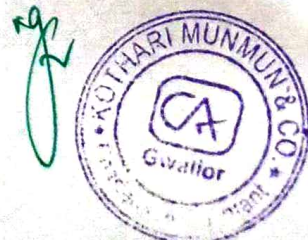
Municipal Corporations & Councils Act requires the auditor to:

- 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,


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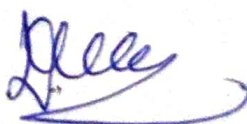




2022. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of 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 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


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KOTHARI MUNMUN & Co.
Chartered Accountants



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Ph: 9713443849

conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assessment that Mau Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2022, is fairly stated, in all material respects, based on criteria established in Internal Control.

Dated: 04/10/2022

Place: GWALIOR

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

FRN 0294140

CA MUNMUN KOTHARI

(PARTNER)

M.N. 424716

UDIN: 22424716BEOUPD1208



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MAU 21-22
Receipts and Payments
1-Apr-2021 to 31-Mar-2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance		Current Liabilities	
Bank Accounts	4,68,19,046.47	LEAVE ENCASHMENT (2104011000)	85,931.00
Current Liabilities		TDS-EMPLOYEES (3502021000)	4,000.00
Labour Welfare Board Schemes (3418001000)	2,00,000.00	TOILET-BENEFICIARY CONTRIBUTION (3208012000)	6,120.00
WATER DEPOSIT (3402001000)	49,000.00	Fixed Assets	
STATE GRANT LIABILITIES	2,31,93,897.00	BOREWELLS (4103201000)	1,84,729.00
Direct Incomes (Income (Direct))		BUILDING-COMMUNITY (4102002000)	19,80,813.00
APPLICATION FEE (1404013000)	10.00	BUILDING-PUBLIC CONVENIENCE(TOILET) (4102032000)	4,93,135.00
BASIC AMENITIES (1201031000)	17,04,000.00	Chairs (4107001000)	33,120.00
CHARGES OF SUPPLY OF WATER BY TANKERS (1405009000)	13,900.00	DRAINS-OPEN (4103102000)	4,85,392.00
COMPENSATION-EXPORT TAX (1202025000)	17,000.00	INVETER & BETTERY (4106011000)	22,080.00
COMPENSATION IN LIEU OF OCTOPI (1202001000)	2,50,03,371.00	MOTOR PUMP (4104080000)	94,824.00
COMPENSATION-PASSENGER TAX (1202022000)	7,24,000.00	OFFICE EQUIPMENT OTHER (4106007000)	58,524.00
EDUCATION CESS CURRENT (1108041000)	6,999.00	OTHER ASSET (4108090000)	9,61,082.00
E-LABOUR REGISTRATION (1401313000)	716.00	PARKS & GARDENS (4101003000)	1,90,126.00
E-OTHERS (1401312000)	2,300.00	PLANT & MACHINERY (4104000000)	7,66,649.00
ES FROM COPIES OF PLAN (1401301000)	40.00	ROAD-CONCRETE (4103001000)	28,83,425.00
fe & Penalty (1405011000)	14,700.00	ROAD-METALLED(BITUMIN) (4103002000)	24,09,755.00
GRANT STATE FINANCE COMMISSION (1202011000)	17,66,000.00	VEHICLE-OTHERS (4105090000)	4,50,300.00
INSURING FEES FROM POUNDING HOUSES (1401111000)	100.00	WATER PIPELINE-ACC (4103220000)	1,44,138.00
MISCELLANEOUS INCOME (1808090000)	4,19,363.00	WATER PIPELINE-PVC (4103223000)	10,09,105.00
W & USE TOILETS (1405006000)	72,950.00	Water Supply Project	6,89,170.00
PROPERTY TAX CURRENT (1100101000)	34,238.00	Current Assets	
WT FROM MARKET (1301001000)	2,57,778.00	MISCELLANEOUS ADVANCE (4601091000)	1,05,000.00
AD CUTTING CHARGE (1404012000)	1,16,800.00	Indirect Expenses (Expenses (Indirect))	
E OF TENDER (1501101000)	48,000.00	ADVERTISEMENT EXPENSES (2206001000)	7,33,451.00
EKIT KAR (1100131000)	1,81,281.00	Bank Charges (2407001000)	649.00
WP DUTY ON TRANSFER OF PROPERTIES (1201011000)	1,45,292.00	Books (2202006000)	2,600.00
IN DEVELOPMENT TAX (1108021000)	16,928.00	BULK PURCHASE-ELECTRICAL STORE (2302041000)	2,18,786.00
DE LICENSE FEES (1401101000)	4,771.00	Bulk Purchase-Sanitation	6,06,889.00
CHARGES-SEPTIC TANK CLEANING (1405002000)	7,200.00	Cm Sambal Yojna Exp	1,17,925.00
ER TAX (1100201000)	2,86,701.00	CONSULTANCY FEE & CHARGE (2205221000)	2,63,500.00
Indirect Incomes (Income (Indirect))		COUNCILLOR ELECTION EXPENSES (2501003000)	23,370.00
ATION FEE (NAMANTRAN) (1301011000)	9,400.00	Covid 19 Exp	2,83,056.00
Indirect Expenses (Expenses (Indirect))		CULTURAL EVENT EXPENSES (2206031000)	1,27,877.00
Marriage Registration (1401311000)	345.00	ELECTRICITY CHARGES (2201101000)	70,27,462.00
UNERATION FEE-COUNCILERS (2102002000)	3,640.00	EPF (2104021000)	15,36,813.00
RIES & ALLOWANCES-STAFF (2101011000)	91,207.00	E-TENDRING	27,416.00
ES (2101021000)	62,803.00	FESTIVAL CELEBRATION EXPENSES-NATIONAL (2206032000)	650.00
		FESTIVAL CELEBRATION EXPENSES-RELIGIOUS (2206033000)	3,980.00
		FUEL,PETROL & DEISEL (2203011000)	18,45,442.00
		G.P.F (3117002000)	13,25,988.00
		Gst	7,87,434.00
		Guest Entertainment Exp	2,450.00
		HIRE CHARGES VEHICALS (2304002000)	40,234.00
		INSURANCE-VEHICLES (2204002000)	30,618.00
		LEGAL FEES (2205101000)	5,000.00
		LOANS FROM STATE GOVT-INTEREST (2402001000)	2,08,862.00
		MEETING EXPENSES-MIC/PARISHAD (2208001000)	34,875.00
		MISCELLANEOUS EXPENSES (2208051000)	4,910.00
		MOBILE EXPENSES (2201202000)	2,399.00
		NEWSPAPERS (2202002000)	14,324.00
		Nps	7,17,296.00
		OFFICE EXPENSES (2208002000)	16,690.00
		OTHER DEDUCTION (3502035000)	5,139.00
		Photocopy Exp	33,813.00
		PRINTING EXPENSES (2202101000)	2,71,250.00
		PROFESSIONAL AND OTHER FEES (2808030000)	36,090.00
		PUBLICITY EXPENSE (2206011000)	10,800.00
		REMUNERATION FEE-COUNCILERS (2102002000)	63,440.00
		RENT-OTHERS (2201002000)	7,360.00
		R&M Air Conditioner (2305501000)	31,338.00
		R&M-COMMUNITY BUILDING (2305202000)	19,800.00
		R&M-Computer (2305502000)	16,910.00
		R&M CONCRETE ROAD (2305001000)	62,930.00
		R&M FIRE TENDER ENGINES (2305110000)	48,942.00
		R&M-GENERATOR (2305761000)	11,470.00
		R&M HAND PUMP (2305028000)	66,784.00
		R&M Jcb (2305703000)	66,409.00

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	R&M MOTOR PUMP (2305760000)	1,86,958.00
	R&M-OFFICE BUILDING (2305201000)	23,166.00
	R&M PARK NURSURIES & GARDENS (2305101000)	69,635.00
	R&M Street Lights (2301002000)	1,17,006.00
	R&M TRACTOR (2305309000)	2,51,346.00
	R&M UNDERGROUND DRAINS (2305011000)	9,270.00
	R&M VEHICALS - OTHERS (2353900000)	2,57,267.00
	R&M WATERWAYS (2305021000)	28,67,476.00
	SALARIES & ALLOWANCES-STAFF (2101011000)	1,97,17,408.00
	SECURITY DEPOSIT (3401011000)	9,30,170.00
	STAFF WELFARE EXPENSES (2102061000)	5,000.00
	STATIONERY (2202102000)	74,454.00
	Store Material (2303001000)	4,27,982.00
	Swachh Bharat Abhiyan Exp	10,54,658.00
	TDS-CONTRACTORS (3502022000)	7,24,201.00
	Tds on Profession	8,750.00
	TRAVELLING & CONVEYANCE-STAFF (2202005000)	12,315.00
	WAGES (2101021000)	98,10,525.00
	WATER WORKS (2301001000)	48,76,463.00
	WEB, NET (2201211000)	6,359.00
	WELFARE PROGRAMMES-OTHERS (2502012000)	1,36,672.00
	Closing Balance	
	Bank Accounts	2,98,85,856.47
al	10,12,73,776.47	Total 10,12,73,776.47


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TABLE :1

NAGAR PARISHAD MAU
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (21-22) (Rs.)
A	INCOME		
	Tax Revenue	IE-1	5,26,147.00
	Assigned Revenues & Compensation	IE-2	2,58,89,663.00
	Rental Income From Municipal Properties	IE-3	2,67,178.00
	Fees & User Charges	IE-4	2,33,822.00
	Sale & Hire Charges	IE-5	48,010.00
	Revenue Grants, Contributions & Subsidies	IE-6	-
	Income From investments	IE-7	-
	Interest Earned	IE-8	-
	Other Income	IE-9	4,19,363.00
	TOTAL - INCOME		2,73,84,183.00
B	EXPENDITURE		
	Establishment Expenses	IE-10	3,31,39,626.00
	Administrative Expenses	IE-11	1,49,69,389.00
	Operations & Maintenance	IE-12	72,53,430.00
	Interest & Finance Expenses	IE-13	2,09,511.00
	Programme Expenses	IE-14	2,95,029.00
	Revenue Grants, Contributions & Subsidies	IE-15	14,61,759.00
	Provisions & Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	10,049.00
	Depreciation	B-11	11,74,184.00
	TOTAL - EXPENDITURE		5,85,12,977.00
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(3,11,28,794.00)
D	Add/Less : Prior Period items (Net)	IE-18	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(3,11,28,794.00)
F	Less : Transfer to Reserve Funds		-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(3,11,28,794.00)

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NAGAR PARISHAD MAU (M.P)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2021-2022

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year (20-21) (Rs.)
1100100	Property Tax	34,238.00
1100200	Water Tax	2,86,701.00
1100300	Sewerage Tax	60,427.00
1100400	Conservancy Tax	60,427.00
1100500	Lighting Tax	6,999.00
1100600	Education Tax	
1100700	Vehicle Tax	
1100800	Tax on Animals	60,427.00
1100900	Electricity Tax (Part of Surcharge & Compound Tax)	
1101000	Professional Tax	
1101100	Advertisement Tax	
1101200	Pilgrimage Tax	
1101300	Export Tax	
1105100	Octroi & Toll	16,928.00
	Cess	
1108000	Other Taxes	
	Sub-Total	5,26,147.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))	-
	Sub-Total	5,26,147.00
	Total Tax Revenue	5,26,147.00

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars	Current Year (Rs.)
109001	Property Tax	-
	Octroi and Toll	-
	Cess Income	-
	Advertisement Tax	-
109011	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.)
201000	Taxes and Duties collected by others	2,50,03,371.00
202000	Compensation in lieu of Taxes/ duties	8,86,292.00
203000	Compensation in lieu of Concessions	-
	Total assigned revenues & Compensation	2,58,89,663.00

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars	Current Year (Rs.)
301000	Rent from civic Amenities	2,57,778.00
302000	Rent From Office Buildings	
303000	Rent From Guest House	
304000	Lease Rent	
308000	Other Rents	
	Sub-Total	9,400.00
	Less : Rent Remissions and Refund	2,67,178.00
	Sub-Total	2,67,178.00
	Total Rental Income From Municipal Properties	2,67,178.00

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Schedule IE-4 : Fees & User Charges-Income head-wise			
Account Code	Particulars		Current Year (Rs.)
1401000	Empanelment & Registration Charges		716.00
1401100	Licensing Fees		4,871.00
1401200	Fees for Grant Permit		-
1401300	Fees for Certificate or Extract		385.00
1401400	Development Charges		1,16,800.00
1401500	Regularisation fees		-
1402000	Penalties and Fines		14,700.00
1404000	other Fees		2,300.00
1405000	User Charges		94,050.00
1406000	Entry Fees		-
1407000	Service/ Administrative Charges		-
1408000	Other Charges		-
	Sub-Total		2,33,822.00
1409000	Less : Remissions and Refund		-
	Sub-Total		2,33,822.00
	Total Income from Fees & User Charges		2,33,822.00

Schedule IE-5 : Sale & Hire Charges			
Account Code	Particulars		Current Year (Rs.)
1501000	Sale of Products		-
1501100	Sale of Forms & Publications		48,010.00
1501200	Sale of stores & scrap		-
1503000	Sale of others		-
1504000	Hire Charges for Vehicles		-
1504100	Hire Charges for Equipments		-
	Total Income from sale & hire charges- income head wise		48,010.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars		Current Year (Rs.)
1601001	Grant State Govt.		-
1601021	Grant From Other Org.		-
1601011	Grant From Central Govt.		-
1601091	Grant Revenue - Depreciation on Grant Assets		-
	Total Revenue Grants ,Contributions & Subsidies		-

Schedule IE-7 : Income from Investments-General Fund			
Account Code	Particulars		Current 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.)
1711000	Interest From Bank Accounts		-
1712000	Interest on Loans and advances to Employees		-
1713000	Interest on Loans to others		-
1718000	other Interest		-
	Total Interest Earned		-

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Schedule IE-9 : Other Income			
Account Code	Particulars		Current 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		4,19,363.00
	Total other Income		4,19,363.00

Schedule IE-10 : Establishment Expenses			
Account Code	Particulars		Current Year (Rs.)
2101000	Salaries, Wages and Bonus		2,94,33,723.00
2102000	Benefits and Allowances		39,875.00
2103000	Pension		7,17,296.00
2104000	Other Terminal & Retirement Benefits		29,48,732.00
	Total Establishment Expenses		3,31,39,626.00

Schedule IE-11 : Administrative Expenses			
Account Code	Particulars		Current Year (Rs.)
2201000	Rent, Rates and Taxes		15,24,385.00
2201100	Electricity Charges		1,19,03,925.00
2201100	Office Maintenance		16,690.00
2201200	Communication Expenses		8,758.00
2202000	Books & Periodicals		16,924.00
2202100	Printing & Stationary		3,79,517.00
2203000	Travelling & Conveyance		12,315.00
2204000	Insurance		30,618.00
2205000	Audit Fees		36,090.00
2205100	Legal Expenses		5,000.00
2205200	Professional and other Fees		2,63,500.00
2206000	Advertisement and Publicity		7,44,251.00
2206100	Membership & subscriptions		-
2208000	Other Administrative Expenses		27,416.00
	Total Administrative Expenses		1,49,69,389.00

Schedule IE-12 : Operations & Maintenance			
Account Code	Particulars		Current Year (Rs.)
2301000	Power & Fuel		18,45,442.00
2302000	Bulk Purchase		8,25,675.00
2303000	Consumption of Stores		4,27,982.00
2304000	Hire Charges		40,234.00
2305000	Repairs & Maintenance - Infrastructure Assets		29,39,676.00
2305100	Repairs & Maintenance - Civic Amenities		2,53,742.00
2305200	Repairs & Maintenance - Building		42,966.00
2305300	Repairs & Maintenance - Vehicles		6,23,964.00
2305400	Repairs & Maintenance - Furniture		-
2305500	Repairs & Maintenance - Office Equipments		31,338.00
2305600	Repairs & Maintenance - Electrical Appliances		11,470.00
2305700	Repairs & Maintenance - Plant & Machinery		16,910.00
2305900	Repairs & Maintenance - Others		1,86,641.00
2308000	Other Operating & Maintenance Expenses		7,390.00
	Total Operations & Maintenance		72,53,430.00

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Schedule IE-13 : Interest & Finance Charges			
Account Code	Particulars		Current 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		2,08,862.00
2406000	Other Interest		-
2407000	Bank Charges		649.00
2408000	Other Finance Charges		-
	Total Interest & Finance Charges		2,09,511.00

Schedule IE-14 : Programme Expenses			
Account Code	Particulars		Current Year (Rs.)
2501000	Election Expenses		23,370.00
2502000	Own Programmes		1,27,877.00
2503000	Share in Programs of others		1,43,782.00
	Total Programme Expenses		2,95,029.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars		Current Year (Rs.)
2601000	Grants [Sambhal & COVID 19 Expenses]		4,00,981.00
2602000	Contributions [Swachhta & Swarn Jayanti]		10,60,778.00
2603000	Subsidies [specify details]		-
	Total Revenue Grants, Contributions & Subsidies		14,61,759.00


Schedule IE-16 : Provisions & Write off			
Account Code	Particulars		Current 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		-


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Schedule IE-17 : Miscellaneous Expenses			
Account Code	Particulars		Current Year (Rs.)
2711000	Loss on disposal of Assets		-
2712000	Interest & Penalty On Tax		-
2718000	Other Miscellaneous Expenses		10,049.00
	Total Miscellaneous Expenses		10,049.00

Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars		Current 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)		-


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Nagar Parishad Mau
BALANCE SHEET
As on 31ST MARCH 2022

TABLE :2

	Particulars	Schedule No.	Current Year (21-22)	Previous Year
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	4,23,54,209.00	-
	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserves and Surplus		4,23,54,209.00	-
A-2	Grants, Contributions for Specific Purpose	B-4	-	-
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		4,23,54,209.00	-
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		1,28,56,367.00	-
	Less : Accumulated depreciation		11,74,184.00	-
	Net Block		1,16,82,183.00	-
	Capital Work in Progress		-	-
	Total Fixed Assets		1,16,82,183.00	-
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	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		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	2,98,85,856.00	-
	Loans , advances and deposits	B-18	1,05,000.00	-
	Total Current Assets		2,99,90,856.00	-
B4	Current Liabilities and Provisions			
	Deposits received	B-7	49,000.00	-
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	2,00,000.00	-
	Provisions	B-10	-	-
	Total Current Liabilities		2,49,000.00	-
B5	Net Current Assets (B3-B4)		2,97,41,856.00	-
C	Other Assets.	B-19	9,30,170.00	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		4,23,54,209.00	-
	Notes to the Balance Sheet	B-21		

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Nagar Parishad Mau

As on 31.03.2022

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	7,34,83,003.00
	Addition during the year	
	. Surplus for the year	
	. Transfers	-
	Total (Rs.)	7,34,83,003.00
	Deductions during the year	
	. Deficit for the year	(3,11,28,794.00)
	. Transfers	-
	Balance at the end of the Current year	4,23,54,209.00


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Nagar Parishad Mau

As on 31.03.2022

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

Particulars	Trust & Agency Funds	Sanchit Nidhi	Total
ACCOUNT CODE	3117001	3117001	
(a) Opening Balance		-	-
(b) Additions to the Special Fund			-
Grant Received from Govt.		-	-
* 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 Assets		-	-
* others			
[ii] Revenue Expenditure on		-	-
* Salary , Wages and allowances etc.			
* Rent other administrative Charges			
* [iii] Other			-
* Loss on disposal of Special fund Investments			
* Diminution in Value of Special Fund Investments			
* Transferred to Municipal Fund			-
Total (c)	-	-	-
Advances for expenses (d)		-	-
Net Balance at the year end (a+b)-(c+d)	-	-	-

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Nagar Parishad Mau
As on 31.03.2022

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	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=(3+4)	6	7=(5-6)
3121000	Capital Contribution	-	-	-	-	-
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-



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Nagar Parishad Mau
As on 31.03.2022
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	-	-	-	-	-
(b) Additions to the Grants*					
* Grants received during the year	-	2,66,63,897.00	-	-	2,66,63,897.00
* Interest / Dividend earned on Grant Investments	-	-	-	-	-
* Profit on disposal of Grant Investments	-	-	-	-	-
* Appreciation in Value of Grant Investments	-	-	-	-	-
* Other Addition	-	-	-	-	-
Total (b)	-	-	-	-	-
Total (a+b)	-	-	-	-	2,66,63,897.00
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	-	-	-	-	-
* Capital Expenditure on other	-	-	-	-	-
* Revenue Expenditure on	-	-	-	-	-
* Salary, Wages and allowances etc.	-	-	-	-	-
* Rent	-	-	-	-	-
* Other:	-	-	-	-	-
* Loss on disposal of Special fund Investments	-	-	-	-	-
* Diminution in Value of Special Fund Investments	-	-	-	-	-
* Grants Refunded	-	-	-	-	-
* Other administrative Charges	-	-	-	-	-
Total (c)	-	-	-	-	-
Net Balance at the year end (a+b)-(c)	-	-	-	-	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	-	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-6: Unsecured Loans

*** Accounting Code 3310000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	-	-
3401011	Security Deposit		
3402001	Water deposit	49,000.00	
Total Deposits Received		49,000.00	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	0.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	-	-

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Nagar Parishad Mau
As on 31.03.2022.

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	
3501100	Employee Liabilities	-	
3501200	Loan	-	
3502000	Recoveries Payable	-	
3503000	Government Dues Payable	2,00,000.00	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	2,00,000.00	-

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Nagar Parishad Mau
As on 31.03.2022

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-


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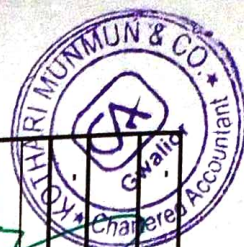


Nagar Parishad Mau
As on 31.03.2022

Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	6	7	8	10	11	12
4101000	Land		1,90,126.00	1,90,126.00		-	-	1,90,126.00	-
4102000	Building		24,73,948.00	24,73,948.00		82,465.00	82,465.00	23,91,483.00	-
4103000	Roads and Bridges		52,93,180.00	52,93,180.00		7,56,169.00	7,56,169.00	45,37,011.00	-
4103100	Sewerage and Drainage		4,85,392.00	4,85,392.00		32,359.47	32,359.47	4,53,032.53	-
4103200	Water Ways		18,42,413.00	18,42,413.00		46,060.33	46,060.33	17,96,352.68	-
4103300	Public Lighting					-	-	-	-
4104000	Plants & Machinery		10,46,202.00	10,46,202.00		1,04,620.00	1,04,620.00	9,41,582.00	-
4105000	Vehicles		4,50,300.00	4,50,300.00		45,030.00	45,030.00	4,05,270.00	-
4106000	Office & other Equipments		80,604.00	80,604.00		8,060.00	8,060.00	72,544.00	-
4107000	Furniture , Fixture, Fittings and Electrical Appliances		33,120.00	33,120.00		3,312.00	3,312.00	29,808.00	-
4108000	Other Fixed Assets		9,61,082.00	9,61,082.00		96,108.00	96,108.00	8,64,974.00	-
	Total		1,28,56,367.00	1,28,56,367.00	-	11,74,183.79	11,74,183.79	1,16,82,183.21	
4120000	Capital WIP								



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नगर पारिशद मौ जिला सिविल

Nagar Parishad Mau
As on 31.03.2022

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		-	-	0.00
	Total Investments General Fund		-	-	-

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नगरपालिका जिला निष्ठ

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Nagar Parishad Mau
As on 31.03.2022

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit	Banks	-	-	-
	Total Investments- Other Funds		-	-	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	-
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	-	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	<u>Receivables for Property Taxes</u>	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Property Taxes	-	-	-	-
43120	<u>Receivables for Other Taxes</u>	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Other Taxes	-	-	-	-
	<u>Receivables for Fees & User Charges</u>	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	-	-	-	-
43140	<u>Total Receivable From Other Sources</u>	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Total Sundry Debtors(Receivables)	-	-	-	-

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Nagar Parishad Mau
As on 31.03.2022

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	<u>Cash Balance</u>	-	-
4502000	<u>Balance with Bank-Municipal Funds</u>	-	-
4502100	Nationalised Banks	2,98,85,856.47	-
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	2,98,85,856.47	-
4504000	<u>Balance with Bank-Special Funds</u>	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	<u>Balance with Bank-Grant Funds</u>	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balance	2,98,85,856.47	-


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Nagar Parishad Mau
As on 31.03.2022

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	1,05,000.00	-	-	1,05,000.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies (PHE)	-	-	-	-	-
4608000	-Other Current Assets	-	-	-	-	-
	Sub -Total	-	1,05,000.00	-	-	1,05,000.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	1,05,000.00	-	-	1,05,000.00


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 नगर पारिषद मा जिला मिण्ड





Nagar Parishad Mau
As on 31.03.2022

Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	9,30,170.00	-
4703000	Other asset control accounts	-	-
	Total Other Assets	9,30,170.00	-

मुख्य नगर पालिका अधिकारी
नगर पार्षद मां जिला सिन्ध



Nagar Parishad Mau
As on 31.03.2022

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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नगर पार्षद मी जिला सिण्ड



MAU 21-22
Cash Flow Summary
1-Apr-2021 to 31-Mar-2022

Particulars	Amount (Rs.)
Inflow of Cash :	
Current Liabilities	2,34,42,897.00
Direct Incomes (Income (Direct))	3,08,44,438.00
Indirect Incomes (Income (Indirect))	9,400.00
Indirect Expenses (Expenses (Indirect))	1,57,995.00
Total	5,44,54,730.00
Outflow of Cash :	
Current Liabilities	96,051.00
Fixed Assets	1,28,56,367.00
Current Assets	1,05,000.00
Indirect Expenses (Expenses (Indirect))	5,83,30,502.00
Total	7,13,87,920.00
Nett Inflow	-1,69,33,190.00
Opening Balance	4,68,19,046.47
Closing Balance	2,98,85,856.47

मुख्य वित्त पालिका अधिकारी
नगर पार्षद मां जिला मिण्ड



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


NAME OF ULB: NAGAR PARISHAD MAU					
NAME OF AUDITOR: Munmum Kothari & CO.					
S. No.	PARAMETERS	DESCRIPTION			SUGGESTIONS
1	Audit of Revenue				
	राजस्व कर वसूली	Receipts in Rs.			
		Year 2020-21	Year 2021-22	% of Growth	
(i)	संपत्तिकर	17,914.00	34,238.00	91.12%	Increase in Collection of Property 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.
(ii)	समेकित कर	3,42,716.00	1,81,281.00	-47.10%	Decrease in Collection of Compound 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.
(iii)	नगरीय विकास उपकर	-	16,928.00	#DIV/0!	No Collection made Last year 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	9,905.00	6,999.00	-29.34%	Decrease in Collection of Compound 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.
	कुल योग	3,70,535.00	2,39,446.00		
	गैर राजस्व वसूली				
(i)	भवन भूमि किराया	1,61,555.00	2,67,178.00	65.38%	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	3,80,985.00	2,86,701.00	-24.75%	Decrease in Collection of Water tax & fees 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 water tax since long.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			0.00%	
(iv)	अन्य कर/ शुल्क	9,45,308.00	7,01,195.00	-25.82%	Decrease in Collection of other tax & fees 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.
	कुल योग	14,87,848.00	12,55,074.00		
	महा योग	18,58,383.00	14,94,520.00		

मुख्य नगर पालिका अधिकारी
नगर परिषद् मां जिला भेण्ड



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

NAME OF ULB: NAGAR PARISHAD MAU						
NAME OF AUDITOR: Munmun Kothari & 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				Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR				Interest on FDRs should be entered on Accrual Basis.	FDR Sheet should be prepared Annually on Accrual Basis.
5	Audit of Tenders/Bids				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.
6	Audit of Grants & Loans				Means 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.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one				No Such Incidences are Found During the Audit.	
		Revenue Expenditure	Revenue Receipts			
8	any other 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.	(a) 5,73,38,793.00	14,94,520.00	3836.60%	Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.	
		Capital Expenditure	Total Expenditure			
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	1,37,01,411.00	7,10,40,204.00	19.29%	Capital Expenditure covers Major Part of Total Expenditure. These expenditure are Made from Grants & Schemes & Own Resources.	Source of Expenditure should be Mentioned at the time of Payment and Budget should be Checked before Making Payments.
9	Whether all the Temporary Advances have been fully recovered or not				Temporary Advances are not given to staff During the year.	Advances Register Should be Maintained, if given.
10	Whether Bank Reconciliation Statements is being regularly Prepared				No such Bank Reconciliation prepared by ULB.	Bank Reconciliation Should be Prepared on Monthly Basis. Such Instructions are also given by UADD.


 मुख्य नगर पालिका अधिकारी
 नगर पालिका मा. पालिका मण्ड

M/s Kothari Munmun & Co.

Firm Reg No.: 029414C


 CA Munmun Kothari
 Partner

Membership No.: 424716

UDIN: 22424716BEOUPD1208



Division	District	ULB Name	Revenue Expenditure				Capital Expenditure			Total Expenditure	
			Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment		Other
Gwalior-Chambal	Bhind	Mau	3,31,39,626.00	1,49,69,389.00	72,53,430.00	2,09,511.00	17,66,837.00	1,26,66,241.00	-	10,35,170.00	7,10,40,204.00



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मुख्य नगर पालिका अधिकारी
जिला मिण्ड

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नगर पंचायत मो जिला मिण्ड