

**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT****NAGAR PARISAD HARPALPUR**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2022, attached herewith of Nagar ParisadHarpalpur, with regard to the audit; we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar ParisadHarpalpur.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/ Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed.
5. Subject to above :-
6. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit:
7. In our opinion proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
8. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" give a true and fair view of the Receipts and Payments account of the Nagar ParisadHarpalpur for the Year ended on as at 31st March 2022.

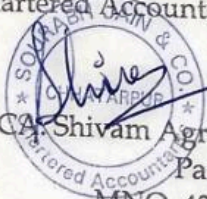
Date: 31.01.2023

Place: Chhatarpur

UDIN:23437167BGYBVF2747

FOR SOURABH JAIN & CO.
(Chartered Accountants)

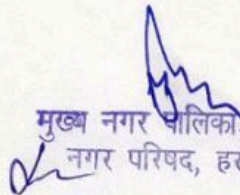

मुख्य नगर पालिका अधिकारी
नगर परिषद, हरपलपुर


CA Shivam Agrawal
Partner
MNO. 437167

Notes to Accounts

1. The grants/subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The Proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summaries statement of monthly grant release and deduction made there from should be obtained from Directorate Bhopal and same should be reconciled.
2. We are unable to verify the details of capitalization of expenditure, since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register balance sheet could not be finalized.
3. Bank reconciliation statement was not provided by the ULB for verification to us.
4. ULB not followed the double entry accounting system for the year 2021-22.

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Chartered Accountants


CA Shivam Agrawal
Partner
MNO. 437167

AUDIT OF REVENUE

S.no.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of revenue from various sources.	We have audited all the sources by applying sample test check basis from where municipality is deriving its revenue for the financial year 2021-22 and details of various sources have been reported in receipt & payment account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
2	Auditor is responsible for checking the revenue receipts from the counter file of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that. In some case there was delay in depositing the cash in the bank account. However it was explained to us that the same was due to bank holiday, moreover it was observed that proper receipt register were not maintained by the different revenue departments of the ULB because of which it was difficult to reconcile the daily receipt with the cash book.	In some cases, delayed deposit was observed due to bank holidays, Saturday, Sunday.
3	Percentage of revenue collection increase/decrease in various head in property tax, samekit kar, shiksha upkar,	Percentage of revenues collection increase/decrease in various heads in	Figures of arrears are not matching With the Previous Year Audit Report.

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	Nagriya Vikas Upkar & other taxes compared to previous year shall be part of audit report.	property tax, water tax, samekit kar, shop rent, nagar vikas up kar and education cess has been mentioned in annexure-C.	
4	Delay beyond 2 working days shall be immediately brought to the notice of CMO.	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in some cases there was a delay of depositing the cash in the bank account. However it was explained to us that same was due to bank holiday.	No discrepancies observed.
5	Entries in Cash Book should be verified.	While verifying the entries in the cash book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in cash book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the quarterly & Monthly targets. Any lapses in revenue recovery shall form part of report.	Budget estimated of income and expenditure is prepared on very higher side we suggested that Budgeted income and expenditure should be estimated on the basis of actual past income & Expenditure, Recovery against target has been specifically mention in table blow	Municipality should use actual figures of past year while prepared budget so that under or over recovery is comparable against budgeted figures.
7	The Auditor shall verify the interest income from FDR and	During the course of audit it was observed	No records are produce for

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	verify that interest income is duly & timely recorded in cash book.	that there is no investment in FDR during the financial Year.	verification by ULB.
8	The cases were investments are made on lesser interest rates shall be brought to the notice of commissioner/CMO.	No such instances observed.	No such instances observed.

AUDIT OF EXPENDITURE

S.no.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the Financial year.	Discrepancies observed have been shown under the respective heads below.
2	Auditor is responsible for checking the entries in cash books & verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No discrepancies observed on our sample test basis observation.
3	Auditors shall check monthly balance of the cash book & guide the accountant to rectify the errors.	We have verified the balance of the cash book.	No discrepancy found.
4	Auditors shall verify that the expenditure of particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of CMO.	The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there is high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/payments in correct head.
5	Auditor shall verify that expenditure is in accordance	We have verified the expenditure and it is	Not Applicable


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	with the guideline's directives act and rules issued by government of India.	accordance with the guideline's directives act and rules issued by government of India.	
6	During the Audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers. They were also adequately supported by the administrative and financial sanction accorded by the competent authority.	No discrepancies found.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit.	During the course of audit by applying sample test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the Expenses were properly sanctioned.
8	Auditors shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records and creation of fixed assets.	ULB has provided all the utilization certificates for the purpose of audit.	No discrepancies were observed in the utilization certificate provided by the ULB.
9	The Auditor shall verify that all the temporary advances have been fully recovered.	There is no advance register has been maintained by ULB.	We suggested that the separate advance register should be maintained properly. Recovery and adjustment of advances maintained properly.

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AUDIT OF BOOK KEEPING

S.no.	Indicators	Observations	Remarks
1	The Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the cash book, cashier cash book, bank account statements vouchers, receipt books and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The books of accounts and records as provided by municipality for the purpose of audit have been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Advance Register, Grant Register.
2	Auditors shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to ULB any discrepancies observed should be brought into notice.	The books of accounts are being maintained in single entry accounting system by applying cash system accounting.	The books of accounting are being made in single entry system based on cash basis. Apart from that only cash books are maintained. We suggest ULB should follow proper accounting standards based on double entry system.
3	The Auditor shall verify that all the temporary advances have been fully recovered.	No such register maintained by the ULB.	No Discrepancies observed.
4	Bank reconciliation statement shall be verified from the record of ULB & the bank concerned.	Bank reconciliation statement has not been prepared by the ULB.	Bank reconciliation statement should be maintained by the ULB.
5	Auditor shall be responsible for verifying the entries in the grant register. The receipt & payment of grants shall be duly verified from the entries in the cash book.	Grant register has not been prepared by the ULB.	ULB should enquire on timely basis for clarifying the head under which the grants are provided by the government.
6	The Auditor shall verify the fixed assets register from the	During the course of audit we observed	We suggest that fixed asset register to

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	records & the discrepancies shall be brought to the notice to CMO.	that the fixed asset register is not maintained by the ULB.	maintain by ULB indicating both quantity and value of fixed assets.
7	The Auditor shall reconcile the accounts of receipt and payments especially for project funds.	Separate receipt and payment accounts have been prepared related to project fund. There is no discrepancies has been found.	No Discrepancies observed.

AUDIT OF FDR


S.no.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all FDR & TDR	During the course of audit it was observed that there is no new investment in FDR during the financial year.	No such cases are observed.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
3	Cases where FDR & TDS are kept at low rate of interest rate shall be immediately brought to the notice of CMO.	No such instances observed.	No such cases are observed.
4	Interest earned on FDR shall be verified from entries in the cash book.	Interest certificates are taken by the ULB from banks and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

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AUDIT OF TENDER/BIDS

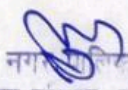
S.no.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all tenders/bids invited by ULB.	No Details provided.	Not Applicable
2	Auditors shall check whether competitive tendering procedures are followed for all bids.	No Details provided.	Not Applicable
3	Auditors shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	No Details provided.	Not Applicable
4	The Bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from issuing bank.	No Such cases.	Not Applicable
5	The conditions of BG-s shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of CMO.	No Such cases.	Not Applicable
6	The cases of extension of BG shall be brought to the notice of CMO Proper guidance to extend the BG shall also be given to ULB.	No Such cases.	Not Applicable


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 नगर परिषद, हरपालपुर



AUDIT OF GRANTS & LOANS


S.no.	Indicators	Observations	Remarks
1	The Auditor is responsible for audit of Grants given by CG and its utilization.	The audit of grants has been carried on by us and it has observed that proper grouping of some of grants are not done.	Utilization certifications are Prepared by the ULB.
2	Auditor is responsible for audit of Grants received from state Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grant must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
3	The Auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism i.e.; whether the assets created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, No Loan has been taken by the ULB.	No such instances observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of funds cannot be determined due to improper maintenance of grant registers and due to non-adherence of guidelines of opening a different bank account for each of the specified grant. The ULB have	No such instances observed.


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		<p>maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there may be chances that there may be diversion of grants.</p>	
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Date:31.01.2023
Place: Chhatarpur


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 नगर परिषद, हरपालपुर

FOR SOURABH JAIN & CO.
Chartered Accountants


 CA. Shivam Agrawal
 Partner
 MNO. 437167

Abstract Sheet for Reporting on Audit Paras for Financial Year 2021-22

Name of ULB - Harpalpur (M.P)

Name of Auditor - SOURABH JAIN & CO.

S.no.	Parameters	Descriptions	Observations in Brief	Suggestions
1	Audit of Revenue	We have audited the revenue of Nagar Parisad from various sources.	No Observations	Issuing notice to the public for pending recovery.
2	Audit of Expenditure	We have performed test check of payment vouchers entered in the Main cash book and grant register.	No Observations	NA
3	Audit of Book Keeping	We checked all the books of accounts prepared by the ULB (Main cash book, Cashier Cash book, Grant Register etc.)	We observed that ULB has maintained Fixed Assets Register. There is difference of Rs. 350810.92 in cash & bank balance with the last year audit the reason for which has not provided and we have added the difference in the receipt & expenditure	Take signature on Store register at the time of issuing any item & Materials from Store. The reconciliation of difference shall be made as soon as possible.
4	Audit of FDR	We have checked FDR and found that ULB is maintaining fixed deposit register.	There has been fixed deposit made by the Nagar Parisad.	Not Applicable
5	Audit of Tenders/Bids	We have checked and verified the grants received from the Central and State Government	No Observations	NA
6	Audit of Grants & Loans	We have checked and verified that grants received from Central and State Government.	No Material Observations.	NA
7	Incidences relating to diversion of fund from Capital	We did not observe any of such cases.	No Observations	NA



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	receipts/Grants/Loans to Revenue Expenditure & from one Scheme/ Project to another.				
8	Any Other	During the course of audit it was found that, there is advance of Rs 6,41,770/- for which the details has not be provided before us and the figure has been carried from the last balance sheet.		ULB is not allowed to distribute loan.	ULB Should provide the information as soon as possible.
	Percentage of revenue Expenditure (Establishment & operation & Maintenance) with respect to revenue receipts (tax & non-tax) excluding Octroi, Entry tax, Stamp Duty & Other grants etc.	Revenue Expenditure = 3,83,92,719.00 Revenue Received tax and non tax = 86,71,883.00 (Revenue Expenditure/Revenue Received)(3,83,92,719/86,71,883)= 442.72 % approx		We observed that revenue expenditure is majorly done from grants and revenue income from own resources is very low.	We suggest that ULB Should take strict action to recover the tax by issuing notice to the public and increase the staff.
	Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure = 21,415,190 & total Expenditure = 5,59,13,534 Ratio = 38.30% (21,415,190/5,59,13,534)		We observed that the major source of capital expenditure is grant due to low recovery of taxes from public.	



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नगर पालिका, हनुमानपुर

MP URBAN LOCAL BODY, HARPALPUR
Year 2021-22

Annexure-C

Details of achivement of the revenue recovery against the Yearly Budgeted targets

Taxes Current Year

S.No	Type of Tax	Budgeted Yearly Target	Actual Recoveries	Excess/(Short)	Achivments in %
1	Property Tax	6,82,939	2,33,594	(4,49,345)	34.20
2	Samekit kar	6,66,902	1,42,492	(5,24,410)	21.37
3	Land/ Building Rent	6,29,006	5,93,504	(35,502)	94.36
4	Town Development cess	2,21,818	69,557	(1,52,261)	31.36
5	Shiksha upkar	3,61,962	1,03,343	(2,58,619)	28.55
6	Water tax	21,12,000	7,36,070	(13,75,930)	34.85
7	Sapthik Bazar	19,65,100	19,65,100	-	100.00
8	Other Charge	7,41,339	7,41,339	-	100.00
Total		73,81,066	45,84,999	(27,96,067)	62.12

Taxes Arrears (Bakaya)

S.No	Type of Tax	Budgeted Yearly Target	Actual Recoveries (Including Arrears)	Excess/(Short)	Achivments in %
1	Property Tax	2,24,641	1,35,236	(89,405)	60.20
2	Samekit kar	12,08,252	5,33,983	(6,74,269)	44.19
3	Land/ Building Rent	5,50,734	5,50,734	-	100.00
4	Nagariya vikas upkar	1,12,320	33,271	(79,049)	55.88
5	Shiksha upkar	76,752	66,981	(9,771)	27.88
6	Water tax	42,18,892	16,63,169	(25,55,723)	16.39
Total		63,91,591	29,83,374	(34,08,217)	46.68



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MP URBAN LOCAL BODY, HARPALPUR

RECEIPT AND PAYMENT FOR THE PERIOD FORM 01.04.2021 TO 31.03.2022

RECEIPT	Amount(Rs)	Amount(Rs)	Payment	Amount(Rs)	Amount(Rs)
Opening Balance Bank Account	7,23,21,436.92	7,23,21,436.92	Indirect Income 1 - Revenue Income	-	-
Indirect Income 1 - Revenue Income	86,71,883.00	86,71,883.00	Indirect Expenditure 2- Revenue Expenditure	3,83,92,719.00	3,83,92,719.00
Indirect Expenditure	-	-	Capital Receipt & Liabilities	7,825.00	7,825.00
2- Revenue Expenditure	-	-	320-Grants, Contribution for Specific Purpose	-	-
Capital Receipt & Liabilities	-	-	330-Secured Loans	-	-
320-Grants, Contribution for Specific Purpose	4,92,27,305.00	4,92,27,305.00	340-Deposit Receipts	-	-
330-Secured Loans	-	-	350- Bank Charge	7,825.00	7,825.00
340-Deposit Receipts	-	-	Capital Expenditure & Assets	2,14,15,190.00	2,14,15,190.00
Salary	-	-	Fixed Assets	39,02,200.00	39,02,200.00
Capital Expenditure & Assets	-	-	Sundry Debtors	-	-
Sundry Debtors(Receivables)	-	-	Loans Advances & Deposits	-	-
Bank Interest	3,86,848.00	3,86,848.00	Miscellaneous Expenditure	1,75,12,990.00	1,75,12,990.00
Other Income	8,49,176.23	8,49,176.23	Closing Balance	7,16,40,915.15	7,16,40,915.15
			Bank Account	13,14,56,649.15	13,14,56,649.15
Total(Rs.)	13,14,56,649.15	13,14,56,649.15	Total(Rs.)	13,14,56,649.15	13,14,56,649.15

For MP Urban Local Body Harpalpur

CMO Accountant

As per our report of even date attached.

Sourabh Jain & co.

(Chartered Accountants)

UDIN- 23437167BGYBVF2747

Place: Chhatarpur

Date: 31.01.2023

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MP URBAN LOCAL BODY, HARPALPUR
INCOME AND EXPENDITURE FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

S No	Account Head	Schedule No	Current Year (In Rs.)	Provision Year (In Rs.)
A	Income			
	Revenue Income	IE-1	53,54,789.00	36,46,147.00
	Assigned Revenues & Compensations	IE-2	-	2,08,60,474.00
	Rental Income from Municipal Properties	IE-3	24,61,711.00	26,53,284.00
	Fees & User Charges	IE-4	8,55,383.00	3,70,590.00
	Sale & Hire Charges	IE-5	-	-
	Revenue Grant Contribution & Subsidies	IE-6	-	-
	Income From Investments	IE-7	-	-
	Accrued Interest	IE-8	3,86,848.00	-
	Other Income	IE-9	8,49,176.23	20,30,910.00
	Opening difference in cash book		3,50,810.92	-
	Total Income		1,02,58,718.15	2,95,61,405.00
B	Expenditure			
	Establishment Expenses	IE-10	2,24,76,309.00	2,18,62,947.00
	Administrative Expenses	IE-11	57,51,495.00	50,79,452.00
	Operations & Maintenance	IE-12	97,38,205.00	2,34,93,324.00
	Interest & Finance Charges	IE-13	7,825.00	22,502.00
	Programme Expenses	IE-14	4,26,710.00	61,540.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	-
	Provisions and Written Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	1,75,12,990.00	12,21,464.00
	Depreciation			
	Total Expenditure		5,59,13,534.00	5,17,41,229.00
C	Gross Surplus/(deficit) of income over expenditure except prior period items (A-B)		(4,56,54,815.85)	(2,21,79,824.00)
D	Add/Less: Prior Period Item (Net)	IE-18	-	-
E	Gross Surplus/(deficit) of income over expenditure after prior period items (C-D)		(4,56,54,815.85)	(2,21,79,824.00)
F	Less: Transfer to Reserved Fund		-	-
G	Net balance being surplus/(deficit) carried over to Municipal fund (E-F)		(4,56,54,815.85)	(2,21,79,824.00)

For MP Urban Local Body Harpalpur

CMO

Accountant

As per our report of even date attached.

Sourabh Jain & co.

(Chartered Accountants)

(Signature)
CA. Shivam Agrawal
(Partner)
M No 437167
Place: Chhatarpur
Date: 31.01.2023

UDIN: 23437167BGYBVF2747

मुख्य नगर पालिका अधिकारी
नगर परिषद, हरपालपुर

MP URBAN LOCAL BODY, HARPALPUR

(FY 2021-22)

Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
11001	Property Tax	444,441.00	252,254.00
11002	Water Tax	4,011,868.00	2,155,290.00
11003	Sewerage Tax	-	-
11004	Conservancy Charges	772,985.00	810,382.00
11005	Lighting Tax	-	-
11006	Education Tax	125,495.00	332,907.00
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11060	Cess	-	-
11080	Other Taxes	-	95,314.00
	Sub Total	5,354,789.00	3,646,147.00
11090	Less: Tax Remission & Refund	-	-
	Sub Total	-	-
	Total Tax Revenue	5,354,789.00	3,646,147.00

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	-	20,860,474.00
12020	Compensation in Lieu of Taxes/Duties	-	-
12030	Compensation in Lieu of Concession	-	-
	Total Assigned Revenues & Compensations	-	20,860,474.00

Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
13010	Rent from Civic Amenities	2,030,211.00	1,988,167.00
13020	Rent from Office Building	426,500.00	665,117.00
13030	Rent from Guest House	-	-
13040	Rent from Lease of Land	-	-
13080	Other Rents	5,000.00	-
	Sub Total	2,461,711.00	2,653,284.00
13090	Less: Rent Remission and Refunds	-	-
	Total Rental Income From Municipal Properties	2,461,711.00	2,653,284.00

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Schedule IE-4: Fee & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
14010	Empanelment & Registration Charges	172,815.00	97,887.00
14011	Licensing Fees	-	-
14012	Fees for Grants of Permit	99,541.00	530.00
14013	Fees for Certificate or Extract	650.00	-
14014	Development Charges	164,750.00	24,267.00
14015	Regularization Fees	-	-
14020	Penalties and Fines	150,500.00	167,950.00
14040	Other Fees	139,480.00	-
14050	User Charges	26,880.00	-
14060	Entry Fees	-	-
14070	Service/ Administrative Charges	34,000.00	-
14080	Other Charges	66,767.00	79,956.00
	Sub Total	855,383.00	370,590.00
14090	Add: Rent Remission and Refunds	-	-
	Total Rental Income from Municipal Properties	855,383.00	370,590.00
	Total Fee & User Charges	855,383.00	370,590.00

Schedule IE-5: Sales & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publication	-	-
15012	Sales of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges of Vehicles	-	-
15041	Hire Charges of Equipment's	-	-
	Total Income from Sale & Hire Charges	-	-

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	-	-
	Total Revenue Grants, Contribution & Subsidies	-	-

Schedule IE-7: Income From Investments

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

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Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
17110	Interest From Bank Accounts	386,848.00	-
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	386,848.00	-

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	Unclaimed Refund/Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	849,176.23	2,030,910.00
	Total Other Income	849,176.23	2,030,910.00


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Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Provision Year (In Rs.)
21010	Salaries, Wages & Bonus	19,612,219.00	20,844,704.00
21020	Benefits and Allowances	2,038,324.00	-
21030	Pension	545,040.00	1,018,243.00
21040	Other Terminal & Retirement Benefits	280,726.00	-
	Total Establishment Expenses	22,476,309.00	21,862,947.00

Schedule IE-11: Administration Expenses

Account Head	Particulars	Current Year (In Rs.)	Provision Year (In Rs.)
22010	Rent, Rates and Taxes	-	993,775.00
22011	Office Maintenance	5,282,707.00	1,587,864.00
22012	Communication Expenses	3,860.00	-
22020	Books & Periodicals	-	-
22021	Printing & Stationery	95,285.00	448,661.00
22030	Travelling & conveyance	58,275.00	174,780.00
22040	Insurance	-	26,108.00
22050	Audit Fees	-	134,300.00
22051	Legal Expenses	119,500.00	40,600.00
22052	Professional and Other Fees	-	-
22060	Advertisement and Publicity	191,868.00	186,714.00
22061	Membership and Subscriptions	-	-
22080	Other Administrative Expenses	-	1,486,650.00
	Total Administrative Expenses	5,751,495.00	5,079,452.00

Schedule IE-12: Operation & Maintenance

Account Head	Particulars	Current Year (In Rs.)	Provision Year (In Rs.)
23010	Power & Fuel	1,252,789.00	-
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	-	-
23050	Repair & Maintenance of Infrastructure Assets	-	-
23051	Repair & Maintenance of Civic Amenities	-	13,734,446.00
23052	Repair & Maintenance of Buildings	-	-
23053	Repair & Maintenance of Vehicles	474,095.00	1,898,546.00
23054	Repair & Maintenance of Furniture	-	224,731.00
23055	Repair & Maintenance of Office Equipment's	3,071,236.00	-
23056	Repair & Maintenance of Electrical Appliances	4,866,119.00	6,786,019.00
23057	Repair & Maintenance of Heritage Buildings	-	-
23059	Repair & Maintenance Others	73,966.00	849,582.00
23080	Other Operating & Maintenance Expenses	-	-
	Total Operations & Maintenance	9,738,205.00	23,493,324.00

Schedule IE-13: Interest & Finance Charge

Account Head	Particulars	Current Year (In Rs.)	Provision Year (In Rs.)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Govt. Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Finance Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	7,825.00	22,502.00
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	7,825.00	22,502.00

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Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
25010	Election Expenses	95,034.00	-
25020	Own Programme	331,676.00	61,540.00
25030	Share in Programme of Others	-	-
	Total Programme Expenses	426,710.00	61,540.00

Schedule IE-15: Revenue Grant Contribution & Subsidies

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

Schedule IE-16: Provisions And Written off

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

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)	Provision Year (In Rs.)
27110	Loss on Disposal of Assets	-	-
27120	Loss on Disposal of Investments	-	-
29050	Transfer to General Activity Fund	9,950,000.00	-
27180	Other Miscellaneous Expenses	7,562,990.00	1,221,464.00
	Total Miscellaneous Expenses	17,512,990.00	1,221,464.00

As per the details provided the amount of Rs.99,50,000 is fund of PMAY returned to government.

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	-	-
	Sub Total	-	-
	Total Prior Period	-	-

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MP URBAN LOCAL BODY, HARPALPUR

BALANCE SHEET AS AT 31ST MARCH 2022

S. No	Particulars	Schedule No.	Current Year(Amount In Rs.)		Previous Year(Amount In Rs.)	
A	SOURCES OF FUND					
A1	Reserves and Surplus					
	Municipal (General) Fund					
	Earmarked Funds					
	Reserves					
	Total Reserves and Surplus		3,40,45,492.15		3,97,35,797.00	
A2	Grants, Contribution for					
	Loans					
	Secured Loan					
	Unsecured Loan					
	Total Loans					
	Total Source of Fund(A1+A2+A3)			8,32,72,797.15		3,97,35,797.00
B	APPLICATIONS OF FUNDS					
B1	Fixed Assets					
	Gross Block					
	Less: Accumulated Depreciation					
	Net Block					
	Capital Work-in Progress					
	Total Fixed Assets					
	Investments					
	Investments-General Fund					
	Investments-Other Funds					
	Total Investments					
B3	Current Assets, Loans & Advances					
	Stock in Hand (Inventories)					
	Sundry Debtors (Receivables)					
	Gross Amount Outstanding					
	Less: Accumulated Provisions against bad and doubtful receivables					
	Sundry Debtors (Receivables) - Net					
	Prepaid Expenses					
	Cash & Bank Balances					
	Loans, Advances and Deposits					
	Total Current Assets					
B4	Current Liabilities and Provision					
	Deposit Received					
	Deposit Works					
	Other Liabilities (Sundry Creditors)					
	Provisions					
	Total Current Liabilities					
B5	Net Current Assets(B3-B4)					

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

Account Head	Particulars	Water supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Accounts
31010	Balance as per last amount	-	-	-	-	7,97,00,308.00
31090	Additions during the year	-	-	-	-	-
	Surplus for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
31090	Deficit for the Year	-	-	-	-	7,97,00,308.00
	Transfers	-	-	-	-	(4,56,54,815.85)
31010	Balance at the end of the Current Year	-	-	-	-	3,40,45,492.15

MP Urban Local Body, Harpalpur
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	-	-	-	-	-	-
	(2) Revenue Expenditure on	-	-	-	-	-	-
	Salary, Wages and Allowances etc.	-	-	-	-	-	-
	Rent, and other Administration Charges	-	-	-	-	-	-
	(3) Other	-	-	-	-	-	-
	Loss on disposal of special fund investments	-	-	-	-	-	-
	Diminution in the value of special fund investments	-	-	-	-	-	-
	Transferred to Municipal fund	-	-	-	-	-	-
	Net Balance of Special funds [(a+b)-c]	-	-	-	-	-	-



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Schedule B-3: Reserves

Account Head	Particulars	Opening Balance	Addition during the Year	Total	Deduction During the Year	Balance at the end of the Current year
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilized)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	-	Previous Year Adjustment	-	-	-

MP Urban Local Body, Harpalpur

Schedule B-4: Grants & Contribution for Specific Purposes

Account Head	Particulars	Grants From Central Government	Grants from State Government	Grants from Government Agencies	Grants from financial Institutions	Other Specify	Total
(a) Opening Balance		-	-	-	-	-	-
(b) Additions to the Grants		-	4,92,27,305.00	-	-	-	4,92,27,305.00
Grants received during the Year		-	-	-	-	-	-
Interest/Dividend earned on Grant Investments		-	-	-	-	-	-
Profit on disposal of Grant Investments		-	-	-	-	-	-
Appreciation in Value of Grant Investments		-	-	-	-	-	-
Other Addition (Specify Nature)		-	-	-	-	-	-
Total (b)		-	4,92,27,305.00	-	-	-	4,92,27,305.00
Total (a+b)		-	4,92,27,305.00	-	-	-	4,92,27,305.00
© Payment Out of funds		-	-	-	-	-	-
Capital Expenditure of fixed assets		-	-	-	-	-	-
Capital Expenditure of Other		-	-	-	-	-	-
Revenue Expenditure on:		-	-	-	-	-	-
Salary, Wages and Allowance etc.		-	-	-	-	-	-
Rent		-	-	-	-	-	-
Other		-	-	-	-	-	-
Loss on disposal of Grant investments		-	-	-	-	-	-
Diminution of Value of Grant Investments		-	-	-	-	-	-
Other Administrative Charges		-	-	-	-	-	-
Total ©		-	-	-	-	-	-
Net Balance at the Year End (a+b+c)		-	4,92,27,305.00	-	-	-	4,92,27,305.00



पञ्च नगर पालिका अधिकारी
नगर परिषद, हरपालपुर

MP Urban Local Body, Harpalpur
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	-	-
33040	Loans from International Agencies	-	-
33050	Loans from Bank & Other Financial Institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & Debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

MP Urban Local Body, Harpalpur
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 Bank & Other Financial Institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & Debentures	-	-
33180	Other Loan	-	-
	Total Unsecured Loans	-	-

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

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From Other	1,11,000.00	(79,200.00)
	Total Deposits Received	1,11,000.00	(79,200.00)

MP Urban Local Body, Harpalpur
Schedule B-8: Deposits Works

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

MP Urban Local Body, Harpalpur
Schedule B-9: Other Liabilities (Sundry Creditors)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
35010	Creditors	-	-
35011	Employees Liabilities	-	11,93,001.00
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refund Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other Liabilities (Sundry Creditors)	-	11,93,001.00

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Schedule B-11: Fixed Assets

Account Head	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Addition During the year	Deduction during the year	Cost at the end of Year	Opening balance	Addition During the year	Adjustment /Deduction during the year	At the end of current year	At the end of Previous Year
41010	Land & Buildings									
41015	Land	-	-	-	-	-	-	-	-	-
41020	Lakes and Pond	-	-	-	-	-	-	-	-	-
	Buildings	-	9,10,222.00	-	-	-	-	-	9,10,222.00	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-
41080	Roads and Bridges	52,47,763.00	29,15,053.00	-	-	-	-	-	81,62,816.00	-
41031	Sewerage and Drainage	5,67,948.00	76,925.00	-	-	-	-	-	6,44,873.00	-
41032	Water Ways	-	-	-	-	-	-	-	-	-
41033	Public Lighting	-	-	-	-	-	-	-	-	-
41034	Bridges	-	-	-	-	-	-	-	-	-
41040	Plant & Machinery	-	-	-	-	-	-	-	-	-
41050	Vehicles	-	-	-	-	-	-	-	-	-
41060	Office & Other Equipment's	-	-	-	-	-	-	-	-	-
41070	Furniture, Fixture, Electrical Appliances	-	-	-	-	-	-	-	-	-
41080	Other Fixed Assets	-	-	-	-	-	-	-	-	-
	Total	58,15,711.00	39,02,200.00	-	97,17,911.00	-	-	-	97,17,911.00	-
412	Capital Work in Progress	-	-	-	-	-	-	-	-	-



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MP Urban Local Body, Harpalpur
Schedule B-10: Provisions

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

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

Account Head	Particulars	With Whom invested	Face value	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	-	-	-	-
	Total Investments Other Fund	-	-	-	-

MP Urban Local Body, Harpalpur
Schedule B-13: Investments Other Funds

Account Head	Particulars	With Whom Invested	Face Value	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	-	-	-	-
	Total Investments Other Funds	-	-	-	-

MP Urban Local Body, Harpalpur
Schedule B-14: Stock in Hand (Inventories)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
43010	Store Loose	-	-
43020	Tools Other	-	-
	Total Stock in Hand	-	-

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

Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
43110	Receivables for Properties taxes Less than 5 Years More than 5 Years				
	Sub Total				
43120	Less: State Government Cess/Levies in Taxes-Control Accounts Net Receivables of Property Taxes Receivable of Other Taxes Less than 3 Years More than 3 Years				
	Sub Total				
	Less: State Government Cess/Levies in Taxes-Control Accounts Net Receivables of Other Taxes Receivable of Cess Income Less than 3 Years More than 3 Years				
	Sub Total				
43130	Receivables for fees and User Charges Less than 3 Years More than 3 Years				
	Sub Total				
43140	Receivables of Other sources Less than 3 Years More than 3 Years				
	Sub Total				
43150	Receivables from Governments				
	Sub Total				
	Total Sundry Debtors (Receivables)				

MP Urban Local Body, Harpalpur
Schedule B: 16: Prepaid Expenses

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

MP Urban Local Body, Harpalpur
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	Nationalized Banks	7,16,40,915.15	7,19,70,626.00
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	7,16,40,915.15	7,19,70,626.00
	Balance with Bank- Special funds		
45041	Nationalized Banks	-	-
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	-	-
	Balance with Bank -Grant Funds		
45061	Nationalized Banks	-	-
45062	Other Schedule Bank	-	-
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	7,16,40,915.15	7,19,70,626.00

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MP Urban Local Body, Harpalpur
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	-	-	-	-
46020	Employees Provident fund Loans	-	-	-	-
46030	Loan to Others	6,41,770.00	-	-	6,41,770.00
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub Total	6,41,770.00	-	-	6,41,770.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	6,41,770.00	-	-	6,41,770.00

MP Urban Local Body, Harpalpur
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	-	-
	Total Accumulated Provision	-	-

MP Urban Local Body, Harpalpur
Schedule B-19 Other Assets

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

MP Urban Local Body, Harpalpur
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	-	-
	Total Miscellaneous Expenditures	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, हरपालपुर

