

SPSA & Co.

CHARTERED ACCOUNTANTS

ANNUAL AUDIT REPORT

1st April, 2021 to 31st March, 2022

NAME OF AGENCY: NAGAR PALIKA PARISHAD, HATTA (M.P.)

ADDRESS: NAGAR PALIKA PARISHAD, HATTA (M.P.)

FINANCIAL YEAR: 2021 - 2022

ASSESSMENT YEAR: 2022 - 2023

103, GEDAJI COMPLEX, GUJRATI BAZAR, SAGAR, MP, 470002

Email: info.mp@spsagroup.com

Website: www.spsagroup.com



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Address : Office No. 03, First Floor, Gedaji Complex, Gujrati Bazaar, Sagar (M.P.) - 470002

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AUDITOR'S REPORT

We have audited the attached Receipt and Payment of **NAGAR PALIKA PARISHAD, HATTA, DAMOH (M.P.)** as at **31st March, 2022** for the year ended on that date annexed thereto. These financial statements are the responsibility of the **NAGAR PALIKA PARISHAD, HATTA, DAMOH (M.P.)**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to best of our information and according to the explanation given to us, the said accounts, subject to the notes gives the true and fair view in conformity with the accounting principles generally accepted in India

1. In the case of Receipts and Payments Account during the quarter ended on 31st March 2022.
2. In the case of Income and Expenditure Account during the quarter ended on 31st March 2022.
3. In the case of Balance Sheet as at 31st March, 2022.

Date: **02nd March, 2023**

Place: **SAGAR**

For: **SPSA & Co.**

CHARTERED ACCOUNTANTS



CA. PRIYESH KUMAR JAIN

Partner

UDIN : 23411780BGWENX7792

NAGAR PALIKA PARISHAD - HATTA DISTRICT DAMOH (M.P.)

Receipts & Payments Account

for the period from 01st April, 2021 to 31st March, 2022

Receipts	Amount	Payments	Amount
Opening Balance		Scheme Expenditure	
Cash in hand	-	Establishment Exp.	
Cash at bank	46,522,134.00	(Annexure-J)	39,791,639.00
Grant Receipt From:		Administrative Expenses	
(Annexure-F)	145,542,979.56	(Annexure-K)	24,767,692.29
Revenue & Taxes receipt from:		Operation & Maintenance	
(Annexure-B)	6,519,065.00	(Annexure-L)	26,797,437.00
Assignment Revenues and Compensations		Civil Work	
(Annexure-C)	-	(Annexure-M)	81,925,177.00
Rental Income From Municipal Properties		Tax	
(Annexure-D)	2,468,974.84	(Annexure-N)	4,534,201.00
Fee & User Charges		Fixed Assets	
(Annexure-E)	477,840.00	(Annexure - O)	4,151,404.00
Other Receipts		Loan, Advances & Deposits	
(Annexure-G)	14,980.00	(Annexure - P)	720,767.00
Interest			
(Annexure-H)	893,170.00		
Other Scheme Receipts			
(Annexure-I)	390,172.00		
		Closing balance:	
		Cash in hand	-
		Cash at bank	20,140,998.11
		(As per Annexure" A")	
Total	202,829,315.40	Total	202,829,315.40


मुख्य नगर पालिका अधिकारी
मुख्य नगर पालिका परिषद, अधिकारी
नगर पालिका, जिला दमोह (म.प्र.)
जिला दमोह (म.प्र.)

Date :- 02nd March, 2023

Place :- Sagar (M.P.)



उक्त दिनांक की हमारी रिपोर्ट के अनुसार


SPSA & Co.

CHARTERED ACCOUNTANTS

CA Priyesh Kumar Jain
(Partner)

NAGAR PALIKA PARISHAD - HATTA DISTRICT DAMOH (M.P.)
Income & Expenditure Account
for the period from 01st April, 2021 to 31st March, 2022

Expenditure	Amount	Income	Amount
<u>Scheme Expenditure</u>		<u>Grant Receipt From:</u> (Annexure-F)	145,542,979.56
<u>Establishment Exp.</u> (Annexure-J)	39,791,639.00	<u>Revenue & Taxes receipt from:</u> (Annexure-B)	6,519,065.00
<u>Administrative Expenses</u> (Annexure-K)	24,767,692.29	<u>Assignment Revenues and Compensations</u> (Annexure-C)	-
<u>Operation & Maintainance</u> (Annexure-L)	26,797,437.00	<u>Rental Income From Municipal Properties</u> (Annexure-D)	2,468,974.84
<u>Civil Work</u> (Annexure - M)	81,925,177.00	<u>Fee & User Charges</u> (Annexure-E)	477,840.00
<u>Tax</u> (Annexure - N)	4,534,201.00	<u>Other Receipts</u> (Annexure-G)	14,980.00
		<u>Interest</u> (Annexure-H)	893,170.00
		<u>Other Scheme Receipts</u> (Annexure-I)	390,172.00
		Excess of Expenditure over Income carried over to Balance Sheet	21,508,964.89
Total	177,816,146.29	Total	177,816,146.29


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नगर पालिका परिषद, हटा
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Date :- 02nd March, 2023
Place :- Sagar (M.P.)



उक्त दिनांक की हमारी रिपोर्ट के अनुसार

SPSA & Co.
CHARTERED ACCOUNTANTS

CA Priyesh Kumar Jain
(Partner)

NAGAR PALIKA PARISHAD - HATTA DISTRICT DAMOH (M.P.)
Balance Sheet as on 31st March, 2022

CAPITAL FUND AND LIABILITIES	Current Year	
	31st March, 2022	
Accumulated Fund		
Opening Balance	46,522,134.00	
Deduct/ Add Balance :- Loans & Advances Previous Year (As Per Annexure *P*)	(720,767.00)	
From Income & Expenditure A/c	(21,508,964.89)	24,292,402.11
Closing Balance		
Total		24,292,402.11

ASSETS	Current Year	
	31st March, 2022	
Fixed Assets		
Previous Year		
Add : Purchase During the Year (As per Annexure *P*)	4,151,404.00	4,151,404.00
C) Cash & Bank Balance		
Cash at Bank	20,140,998.11	20,140,998.11
Cash in Hand		
Total		24,292,402.11

मुख्य नगरपालिका प्रमुख, अधिकारी
नगर पालिका, जिला दमोह (म.प्र.)
जिला दमोह (म.प्र.)

Date :- 02nd March, 2023
Place :- Sagar (M.P.)



उक्त दिनांक की हमारी रिपोर्ट के अनुसार

SPSA & Co.

CHARTERED ACCOUNTANTS

CA Priyesh Kumar Jain
(Partner)

ANNEXURE FORMING PART OF RECEIPT ACCOUNT
NAGAR PALIKA PARISHAD - HATTA DISTRICT DAMOH (M.P)
for the period from 01st April, 2021 to 31st March, 2022

Tax Revenue (Annexure-B)		
S.No	Account Head	AMOUNT
1	संपत्तिकर	1,208,416.00
2	समेकित कर	1,023,805.00
3	शिक्षा कर	62,192.00
4	नगरीय विकास उपकर	467,122.00
5	बाज़ार बैठकी	371,228.00
6	सफाई शुल्क	1,343,393.00
7	जल प्रदाय शुल्क	1,952,810.00
8	जल प्रदाय अधिभार	90,099.00
	योग	6,519,065.00

Assignment Revenues and Compensations (Annexure- C)		
S.No	Account Head	AMOUNT
1	ई टेंडरिंग	-
	योग	-

Rental Income From Municipal Properties (Annexure- D)		
S.No	Account Head	AMOUNT
1	दुकान किराया	475,457.84
2	दुकान प्रीमियम	174,000.00
3	नदीन जल संजयोजन शुल्क	4,330.00
4	टैकर किराया	102,960.00
5	बसस्टैण्ड ठेका	-
6	नामांतरण शुल्क मकान एवं अन्य	129,404.00
7	जनभागीदारी	54,250.00
8	वाहन किराया	55,790.00
9	संबल	92,011.00
10	तख्त सफाई शुल्क	122,731.00
11	जलप्रदाय टैकर शुल्क	93,280.00
12	सेवा शुल्क	95,789.00
13	विशेष शुल्क	230,037.00
14	साहूकारी शुल्क	17,000.00
15	अधिभार	72,445.00
16	नकल फीस	2,490.00
17	स्टाम्प शुल्क	747,000.00
	योग	2,468,974.84


Fee & User Charges (Annexure- E)		
S.No	Account Head	AMOUNT
		60.00
1	राशन कार्ड	83,657.00
2	जिम फीस	166,304.00
3	सड़क चार्ज	124,100.00
4	जुर्माना	20,711.00
5	आवेदन पत्र शुल्क	11,100.00
6	कनेक्शन चार्ज	550.00
7	डिसकनेक्शन चार्ज	3,348.00
8	सूचना का अधिकार	51,705.00
9	सिक्क्योरिटी चार्ज	14,805.00
10	रजिस्ट्रेशन फीस	1,500.00
11	रेस्क्यू फार्म	477,840.00
	योग	

Revenue Grants Contribution (Annexure -F)		
S.No	Account Head	AMOUNT
1	संचालन/संधारण	12,220,461.72
2	मूलभूत	7,599,376.00
3	चुंगी क्षतिपूर्ति	33,421,840.64
4	यात्री कर	2,612,000.00
5	सड़क मरम्मत	1,889,237.00
6	राज्य वित्त आयोग	3,484,729.00
7	प्रधानमंत्री आवास योजना	69,660,159.16
8	निर्यातकर	102,000.00
9	15 वित्त	10,980,000.00
10	हाउसिंग बोर्ड	1,974,408.00
11	अन्य आय	1,598,768.04
	योग	145,542,979.56

Other Receipts (Annexure-G)		
S.No	Account Head	AMOUNT
1	अमानत राशी	14,980.00
	योग	14,980.00

Interest (Annexure- H)		
S.No	Account Head	AMOUNT
1	ब्याज (बैंक)	893,170.00
	योग	893,170.00

Other Receipts (Annexure-I)		
S.No	Account Head	AMOUNT
1	मंगल भवन अमानत	106,000.00
2	मंगल भवन किराया	254,172.00
3	अम्बेडकर भवन किराया	15,000.00
4	दहा कला मंच	15,000.00
	योग	390,172.00


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ANNEXURE FORMING PART OF PAYMENT ACCOUNT
NAGAR PALIKA PARISHAD - HATTA DISTRICT DAMOH (M.P)
for the period from 01st April, 2021 to 31st March, 2022

Establishment Exp. (Annexure - J)		AMOUNT
S.No	Account Head	
1	वेतन एवं भत्ते/मस्टर/ऑपरेटर/श्रमिक मानदेय	39,791,639.00
	योग	39,791,639.00

Administrative Exp. (Annexure - K)		AMOUNT
S.No	Account Head	
		8,011,539.00
1	विधुत व्यय	174,164.00
2	स्टेशनरी एवं फोटोकॉपी	706,799.00
3	विज्ञापन व्यय	26,815.56
4	बैंक प्रभार	-
5	जी.पी.एस. सिस्टम का भुगतान	-
6	डैस व्यय	603,035.00
7	वाहन किराया	87,702.00
8	वाहन बीमा	-
9	लीगल फीस	-
10	ऑडिट फीस	-
11	यात्री प्रतीक्षालय	9,186,169.17
12	विविध	4,309,879.00
13	कार्यालय व्यय	353,628.00
14	विधि एवं सलाहकार	1,307,961.56
15	अन्य	
	योग	24,767,692.29


Operation & Maintainance (Annexure - L)		AMOUNT
S.No	Account Head	
1	पेट्रोल एवं डीजल	3,172,346.00
2	विधुत सामग्री	1,928,847.00
3	जल प्रदाय सामग्री मरम्मत	3,386,413.00
4	कंप्यूटर कार्य	2,246,231.00
5	डिजिटल सिग्नल	24,000.00
6	उत्सव एवं त्यौहार	-
7	वाहन मरम्मत	311,205.00
8	वेबसाइट रिन्यूअल	-
9	कन्ट्रिब्यूशन एवं सामग्री	6,508,040.00
10	कीट नाशक पाउडर/फिनेल/क्लीनिंग आदि सामग्री	2,206,395.00
11	साउंड एंड टेन्ट व्यय	1,172,134.00
12	मास्क एवं सैनिटीज़र व्यय	237,513.00
13	पंप मरम्मत	609,260.00
14	संबल योजना	827,000.00
15	संवर्धन योजना	161,446.00
16	मवेशी ठेका	282,900.00
17	वृक्षारोपण	2,526,068.00
18	अन्य मरम्मत और रखरखाव	50,624.00
19	टेलीफोन व्यय	20,000.00
20	भवन किराया	480,260.00
21	सफाई व्यय	646,755.00
	प्रिंटिंग व्यय	
	योग	26,797,437.00

Civil Work (Annexure - M)		
S.No	Account Head	AMOUNT
1	सी. सी. रोड	8,067,844.00
2	भवन निर्माण	-
3	नाली निर्माण	518,705.00
4	बॉर्डर/दीवाल निर्माण	429,250.00
5	शौचालय निर्माण	194,378.00
6	प्रधानमंत्री आवास योजना	72,715,000.00
	योग	81,925,177.00

Tax (Annexure - N)		
S.No	Account Head	AMOUNT
1	आयकर	1,417,657.00
2	जी एस टी	340,000.00
3	पेंशन	593,761.00
4	जी पी एफ	365,000.00
5	ई पी एफ	1,789,756.00
6	वृत्तिकर राशि	28,027.00
	योग	4,534,201.00

Fixed Assets (Annexure - O)		
S.No	Account Head	AMOUNT
1	अचल संपत्तियां	4,151,404.00
	योग	4,151,404.00

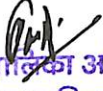
Loans, Advances & Deposits (Annexure- P)		
S.No	Account Head	AMOUNT
1	अमानत राशी वापिसी	473,733.00
2	हुडको ऋण भुगतान	247,034.00
3	अग्रिम का समायोजन	
	योग	720,767.00


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Bank Reconciliation Statement

Balance as per Passbook	18922873.75
Opening Balance Difference FY 2020-21	1218124.36
Balance as per Cashbook	20140998.11


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