J R A M & CO.
Chartered Accountants

Satyendra Singh Rajput
M.Com, LLB,FCA

34-MIG, Stadium Parisar
Behind HP Petrol Pump
Dewas (M.P.)
Ph.No. 07272 796183
M.No. 94253 06694

AUDITOR'S REPORT

To,
The Chief Municipal Officer,
Nagar Parishad Hatpipliya
Dist., Dewas (M.P.)

We have audited the attached Balance **NAGAR PARISHAD, HATPIPLIYA, DISTRICT DEWAS (M.P.)** up to 31.03.2022 Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of concern our responsibility is to expression opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These Standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statement. An audit includes examining on test basis, evidence supporting the amounts and disclosers in the financial statement An audit also includes assessing the accounting principals used and significant estimates made by the management as well as evaluation the over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the para I referred to above , we report that:-

1. 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.

2. The Balance Sheet and Income and Expenditure Account are in agreement with the books of accounts of concern .

3. In our opinion and to the best of our information and according to information given to us the aforesaid Balance Sheet and Income and Expenditure Account read together with notes thereon give an true and fair view:-

   a. In the case of the balance Sheet of the state of affairs of the concern up to 31.03.2022
   And

   b. In the case of Income and Expenditure Account of the excess of Expenditure over Income of the concern for the year ended on that date.

Place: Dewas
Date: 01.07.2022

For J R A M & Co
Chartered Accountants

J R A M & Co. Chartered Accountants

Satyendra Singh Rajput
Partner
M.No. 400553
FRN 012707C

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

NAGAR PARISHAD,HATPIPLIYA

RECEIPTS ANDPAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Cash and Bank Balances :		**Establishment Expenses**	
Cash in Hand	14,270.00	Salaries Wages & Bonus	1,42,32,847.00
SBI-6306	4,24,85,443.79	Wages	65,93,808.00
Bank of Baroda-1709	53,20,657.00	Arriyear	6,91,817.00
ICICI Bank -2256	1,23,93,008.00	Leave Enchment	11,13,012.00
ICICI Bank -2287	4,38,93,986.00		
		Administrative Expenses	
Own Source Revenue		Electricity Expense	48,31,177.00
Property Tax	98,990.00	Web,Internet Expense	15,778.00
Samkeit Tax	5,12,780.00	Newspapers	25,785.00
Water Tax	68,260.00	Printing & Stationary	1,63,756.00
Education Tax	39,089.00	Computer Stationary & Consumables	20,570.00
Urban Cess	22,574.00	Insurance	1,21,722.00
Shop Rent	3,33,200.00	Fuel, Petrol, Diesel- Own Vehicle	22,79,688.00
Bajar Bethak	19,550.00	Consultancy Fee & Charge	17,72,904.00
Permission Fee-Building Plan	1,35,946.00	Advertisment Expenses	8,25,952.00
License Fee-Trade	18,910.00	Publicity Expenses	49,000.00
Penalties and Fines	11,226.00	Guest Expenses	2,250.00
Pashu Pangiyan -Shulk	15,795.00	National Festival Celeberation Expense	1,63,100.00
Fee-Application	8,950.00	Religious Festival Celebration Exp.	1,91,081.00
Fee-Miscellaneous	2,01,710.00	Misce Expenses	18,61,002.00
Pashu Pangiyan -Theka Rashi	30,000.00	Covid -2019	4,37,893.00
Connection Charges-Water Supply	7,700.00	Swachhata Expenses	14,10,842.00
Bajar Bethak-Theka Rashi	1,02,000.00		
Colony Vikas Shulk	91,370.00	**Operation & Maintenance**	
Merriage Certificate	60.00	Bulk Purchases-Other	54,530.00
Misc Challan - Thost Apshishth	27,600.00	Bulk Purchases-Electrical	28,38,437.00
User Charges-Water Supply by Tanker	1,12,093.00	Bulk Purchases-Water Supply	42,82,224.00
Interest-Saving Bank Account	7,73,343.00	Bulk Purchase- Sanitation/ Other Saf Safai	24,63,840.00
		Bulk Purchase- Water Lori	1,02,800.00
Assigned Revenues & Compensation		Hire Charges Vehicle-Rent	1,43,000.00
Stamp Duty	9,52,330.00	Hire Charges JCB-Rent	4,36,570.00
Yatri Kar	7,53,000.00	R & M- Road	1,92,447.00
Octori	2,22,35,728.00	R & M -Drain	25,35,685.00
		R & M -Jal Vitran	78,58,720.00
Grants,Contribution for Specific Purposes		R & M-Borewell /Water-Pump	25,42,284.00
15th Finance	82,45,000.00	R & M-Public Light-HT/LT Cable	90,000.00
State Finance Commission	42,65,000.00	R & M-Other Structure	14,55,295.00
M.P. Road Development	27,83,000.00	R & M-Office Repairs	1,00,000.00
Grant GoMP-Mulbhoot	40,93,000.00	R & M-Fire Tender	3,98,807.00
Asary Shulk	50,000.00	R & M - Tractor/ Tanker	20,24,974.00
Anugrah & Anteshti Sahayata	1,90,000.00	R & M-Vehicle Others	12,54,454.00
CM III Pahse	8,00,000.00	R & M-Garbage Compactor	1,43,980.00
Other Grants	1,56,733.00	R & M - Computer	1,59,049.00
Jal Parivahan	28,00,000.00	**Interest & Finance Charges**	
M.P.Funds	4,00,000.00	Bank Charges	-
PMAY	1,78,87,915.00	**Deposit & Other Nikshep**	
SBM Rating Award	25,00,000.00	PMAY	6,14,56,165.00
SDRF Funds	27,65,000.00	Anugrah & Anteshti Sahayata	1,90,000.00

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

NAGAR PARISHAD,HATPIPLIYA

RECEIPTS ANDPAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022

Receipt	Amount (Rs.)		Payment	Amount (Rs.)
			Deposit & Other Nikshep	
Deposit & Other Nikshep			Earnest Money Deposit /Security Deposit/PG	10,41,350.00
Earnest Money Deposit /Security Deposit	18,54,753.00		MLA Swecha Anudhan	
Other Deposit	26,70,860.00		Recoveries Payable-GST/TDS/VAT/PT/GPF	25,22,441.00
Other			**Fixed Assets and CWIP**	
MPUDC Loan (CM infra III Phase)	56,00,000.00		Building Other Structure	19,12,070.00
			Other Structures	17,07,237.00
			Kailash Joshi Ji Samadhi Sthal	29,28,831.00
			Office Building Room Nirman	8,89,858.00
			Traching Ground K Vikas Kary	2,52,258.00
			Welcome Gate/Other Gate	20,65,122.00
			Road-Concrete	26,85,189.00
			Pavers Block	14,22,566.00
			Compuest Pit	46,663.00
			Drain	1,39,250.00
			FSTP Sewerage	40,500.00
			Water Pump	1,97,092.00
			Water-Overhead Tank (OHT)	5,14,297.00
			Public Light Fitting-High Mast	49,750.00
			Liter Bin Purchase	1,98,240.00
			Fatka/Baking Machine	7,00,500.00
			Tanker	23,47,507.00
			Shav Vahan	10,70,000.00
			Water Cooller	19,500.00
			Computers	49,750.00
			Almari	28,000.00
			Furniture	9,400.00
			CWIP	
			CM Infra III Phase Work	54,32,801.00
			Closing Cash and Bank Balances :	
			Cash in Hand	-
			SBI-6306	2,59,61,784.79
			Bank of Baroda-1709	59,75,517.00
			ICICI Bank -2256	6,111.00
Total	**18,77,40,829.79**		**Total**	**18,77,40,829.79**

As per our report of even date attached

J R A M AND CO.

Chartered Accountants

CA Satyendra Singh Rajput
Partner
M.No. 400553
Date: 01.07.2022

Place: Dewas
(UDIN 22400553AMSAVA7826)

J R A M & Co. Chartered Accountants CA

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

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

NAGAR PARISHAD,HATPIPLIYA

INCOME AND EXPENDITURE ACCOUNT 01.04.2021 To 31.03.2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Establishment Expenses		**Own Source Revenue**	
Salaries Wages & Bonus	1,42,32,847.00	Property Tax	98,990.00
Wages	65,93,808.00	Samkeit Tax	5,12,780.00
Arriyear	6,91,817.00	Water Tax	68,260.00
Leave Enchment	11,13,012.00	Education Tax	39,089.00
		Urban Cess	22,574.00
Administrative Expenses		Shop Rent	3,33,200.00
Electricity Expense	48,31,177.00	Bajar Bethak	19,550.00
Web,Internet Expense	15,778.00	Permission Fee-Building Plan	1,35,946.00
Newspapers	25,785.00	License Fee-Trade	18,910.00
Printing & Stationary	1,63,756.00	Penalties and Fines	11,226.00
Computer Stationary & Consumables	20,570.00	Pashu Pangiyan -Shulk	15,795.00
Insurance	1,21,722.00	Fee-Application	8,950.00
Fuel, Petrol, Diesel- Own Vehicle	22,79,688.00	Fee-Miscellaneous	2,01,710.00
Consultancy Fee & Charge	17,72,904.00	Pashu Pangiyan -Theka Rashi	30,000.00
Advertisment Expenses	8,25,952.00	Connection Charges-Water Supply	7,700.00
Publicity Expenses	49,000.00	Bajar Bethak-Theka Rashi	1,02,000.00
Guest Expenses	2,250.00	Colony Vikas Shulk	91,370.00
National Festival Celeberation Expense	1,63,100.00	Merriage Certificate	60.00
Religious Festival Celebration Exp.	1,91,081.00	Misc Challan - Thost Apshishth	27,600.00
Misce Expenses	18,61,002.00	User Charges-Water Supply by Tanker	1,12,093.00
Covid -2019	4,37,893.00	Interest-Saving Bank Account	7,73,343.00
Swachhata Expenses	14,10,842.00		
		Assigned Revenues & Compensation	
Operation & Maintenance		Stamp Duty	9,52,330.00
Bulk Purchases-Other	54,530.00	Yatri Kar	7,53,000.00
Bulk Purchases-Electrical	28,38,437.00	Octori	2,22,35,728.00
Bulk Purchases-Water Supply	42,82,224.00	**Grants,Contribution for Specific Purposes**	
Bulk Purchase- Sanitation/ Other Saf Safai	24,63,840.00	15th Finance	82,45,000.00
Bulk Purchase- Water Lori	1,02,800.00	State Finance Commission	42,65,000.00
Hire Charges Vehicle-Rent	1,43,000.00	M.P. Road Development	27,83,000.00
Hire Charges JCB-Rent	4,36,570.00	Grant GoMP-Mulbhoot	40,93,000.00
R & M- Road	1,92,447.00	Asary Shulk	50,000.00
R & M -Drain	25,35,685.00	Anugrah & Anteshti Sahayata	1,90,000.00
R & M -Jal Vitran	78,58,720.00	CM III Pahse	8,00,000.00
R & M-Borewell /Water-Pump	25,42,284.00	Other Grants	1,56,733.00
R & M-Public Light-HT/LT Cable	90,000.00	Jal Parivahan	28,00,000.00
R & M-Other Structure	14,55,295.00	M.P.Funds	4,00,000.00
R & M-Office Repairs	1,00,000.00	PMAY	6,17,81,901.00
R & M-Fire Tender	3,98,807.00	SBM Rating Award	25,00,000.00
R & M - Tractor/ Tanker	20,24,974.00	SDRF Funds	27,65,000.00
R & M-Vehicle Others	12,54,454.00		
R & M-Garbage Compactor	1,43,980.00		
R & M - Computer	1,59,049.00		
Interest & Finance Charges			
Bank Charges	-		
Deposit & Other Nikshep			
PMAY	6,14,56,165.00		
Anugrah & Anteshti Sahayata	1,90,000.00		
		To Deficit	1,01,25,407.00
Total	**12,75,27,245.00**	**Total**	**12,75,27,245.00**

As per our report of even date attached

J R A M AND CO.

Chartered Accountants

CA Satyendra Singh Rajput

Partner

M.No. 400553

Date: 01.07.2022

Place: Dewas

(UDIN 22400553AMSAVA7826)

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

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

NAGAR PARISHAD,HATPIPLIYA

Balance Sheet As On 31.03.2022

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Municipal Fund	7,45,83,008.79	Fixed Assets (Opening)	1,23,60,538.00
Add:- Surplus	(1,01,25,407.00)	Add:- Assets	1,92,73,580.00
Deposits Received	21,73,551.00	Capital Work in Progress	54,32,801.00
Other Libalites	1,48,419.00		
MPUDC Loan	22,30,760.00	**Cash and Bank Balances**	
		Cash in Hand	-
		Bank of Baroda-1709	59,75,517.00
		ICICI Bank -2256	6,111.00
		SBI- 6306	2,59,61,784.79
Total Rs.	**6,90,10,331.79**	**Total Rs.**	**6,90,10,331.79**

As per our report of even date attached

J R A M AND CO.

Chartered Accountants

CA Satyendra Singh Rajput

Partner

M.No. 400553

Date: 01.07.2022

Place: Dewas

(UDIN 22400553AMSAVA7826)

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

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

Annexure-C

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

Name of ULB - NAGAR PARISHAD HATPIPLIYA
Name of Auditor -JRAM & CO.,DEWAS

S.No.	Parameters	Discription			Observation In Brief	Suggestions
1	Audit of Revenue	Receipts In Rs.				
	राजस्व कर वसूली					
		Year 2020-21	Year 2021-22	% of Growth		
1	संपति कर	56,288	98,990	76%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21. However as we observed that the area of nagar parishad Hatpipliya is much bigger in comparison to the other nagar parishad therefore tax collecting employee of nagar parishad Hatpipliya was not taking interest to collect taxes from consumer.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax and also prepared targeted budget of revenue on the monthlly basis and also try to review this on the weeklly basis. If any defeciancy found in target and achivement they should be consider in the next budget and also plan to achive them and also conduct the awairness programme of consumer at ulb level on monthlly basis.
2	समेकित कर	5,91,765	5,12,780	-13%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is lower than from the previous year 2020-21.	Staff of nagar parishad should have to collect tax in the artion of property tax collection however the tax collected by them is not properly it should be more than previous year.
3	नगरीय विकास उपकर	-	22,574	0%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax then the nagariya vikas tax also in respect to property tax will definetly increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one
4	शिक्षा उपकर	-	39,089	0%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax then the educational tax also in respect to property tax will definetly increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one.
	कुल योग	**648053**	**673433**			
	गेर राजस्व वसूली					
1	भवन भूमी किराया	6,02,580	3,33,200	-45%	During the audit we have found that the proper recovery of bhawan/bhumi rent has not been done by ulb.	In our suggession Nagar Parishad has been idenfied some old buildings of nagar parishad which is also not in use and should renovate them with own local sources and also construct new property and give to such property to the Private Bank's on rent or Private Persons to generate revenues.
2	जल उपभोक्ता प्रभार	61,140	68,260	12%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21	In our suggession Nagar Parishad has been idenfied some new house under nagar parishad which is also not having covered in nagar parishad water tax register and also generate new nal collection.
3	ठोस अपशिष्ट प्रंबधन उपभोक्ता प्रभार	-	27,600	0%	During the audit of we have found that the Solid Waste Management Consumer tax has not been imposed by the nagar parishad to the consumers, therefore recovery of Solid Waste Management Consumer tax not found during the course of audit.	During the audit of we have found that the Solid Waste Management Consumer tax has not been imposed by the nagar parishad to the consumers, therefore recovery of Solid Waste Management Consumer tax not found during the course of audit. However we have found that many nagar parishad applied this and recovery good amount under this head so we have recommanded to nagar parishad they also be applied this to nagar parishad Hatpipliya to generate there on sources.
4	अन्य कर /शुल्क	23,30,470	15,28,653	-34%	During the audit of we have found that the other receipts of Bazar Bethak, Nirmal Anumati and other recived and booked properly but the nagative growth shown in books of accounts because of lacks of dedication of staff at nagar parishad.	In our suggession Nagar Parishad has been idenfied some new source under nagar parishad which is also not covered in nagar parishad other tax / fees and should aware it to the consumers and also trained to staff to collect taxes on time
	कुल योग	**2994190**	**1957713**	-35%		
	महा योग	**3642243**	**2631146**	-28%		

ुख्य नगर पालिका अधिकारी
नगर परिषद, हाटपीपल्या
जिला देवास (म.प्र.)

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

Name of ULB - NAGAR PARISHAD HATPIPLIYA
Name of Auditor -JRAM & CO.,DEWAS

S.No.	Parameters	Discription	Observation in Brief	Suggestions
2	Audit of Expenditure	The Voucher Files Maintainted by the Nagar parishad and the all the expenditure made at Properly sanctioned.	No such case found, Yes all expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the financial and administrative limits of the sanctioning authority.	Nagar parishad wants to reduce unnecessary expenditure incuured during the preiod of audit , like Advertisment, Petrol , Diseal ,Stationery, electricity Exp. And Other misc exp to improve their profit or reduces their lossed.
3	Audit of Book Keeping	Cashbook, Passbook, Ledger, Stock register, Grant Register, Loan Register, Advance to Staff & FAR.	Yes, all the Books of accounts and stores are maintained as per the Accounting Rules applicable to Urban Local Bodies However FAR not maintained.	Double Entry Accounting System adopeted by the nagar Parishad it should be maintained by the parishad with rate of interest and due date of Maturity of FDR.
4	Audit of FDR/TDR	FDR has been accounted by Nagar Parishad .	Yes, interest income from FDR's is duly and timely accounted for in cash book.	Yes
5	Audit of Tender/Bids	Competative Tender Policy and procedure are followed by the Nagar Parishad.	We have observe that the Electricity material purchase, Jal Praday Vyavastha material purchase, Jan Swasth Materil purchase tender has been called online once in a year and once the vendor finalized in online tender by nagar parishad for material procurement's then the rate of each items will be remains applicable for whole years.	In this case nagar parishad should be called tender with the revised clause of rate therefore they can take advantage as well as vendor also can setoff/averaging there cost of material when the prices fluctuated in the market and vise versa. Both can take advantage of market fluctuation.
6	Audit of Grants & Loans	Yes, Seprate grant register has not been maintained at ulb. Loan taken HUDCO under the scheme of CM Pay Jal Yojana and CM Infrastrcuture Yojana.	Yes, Seprate grant register has not been maintained at ulb level.However loans taken from HUDCO has been maintained in seprate file and we have found that loan taken under pay jal yojana has been repaying on regular basis and also same for CM infrastruature.	ULB should maintained seprate grant register for seprate reconcillation of funds.
7	Incidence releted to diversion of funds from Capital Receipts/Grants/Loan to revenue nature expenditure and from one scheme/project to another	any diversion of funds from capital receipts / grants / loan to revenue expenditure.	No, any diversion of funds from capital receipts / grants / loan to revenue expenditure. However no seprate reconcillation has been prepared by the ulb.	Ulb should maintained/taken proper due deligance under this project and also maintained seprate reconcillation of each grant and capital/revenue receipts on timally basis.
8	a) Percentage of revenue expenditure, (Establishment, Salary, Operation & Maintanance) with respect to revenue receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and Yatri Tax	Percentage of Revenue Expenditure with respect to the Revenue Receipts is 26572204/65881080=40.33	Revenue Expenditure is High Complare to Revenue Receipts	The Nagar Parishad want to generate more revenue so as to fulfill its all excessaive revenue expenditure and also not depend on Grant received from State and Central govt.
9	b) Percentage of Capital Expenditure, with Total Expenditure	b) Percentage of Capital Expenditure, with respect to total expenditure is 24706381/90587461 =27.27	Capital Expenditure include Work in Progress also.	NIL
10	Whether Bank reconciliation statements is being regularly prepared	Yes Nagar Parishad Hatpipliya maintained Banks account in Various Bank with Prepared Bank reconciliation statements	Yes Banks Wise Bank reconciliation statements as per Books	NA

Seal & sign of Auditor

JRAM & Co. Chartered Accountants

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

NAGAR PARISHAD,HATPIPLIYA
Bank Reconciliation Statement as on FY:- 2021-22

Sr.	Name of the Bank and Branch	Bank Account Number	Specify the purpose for which the bank account is maintained	Balance as per Cash Book (Rs.)as on 31-03-2022	Amount Credited Cash Book / Bank	Amount Debited Cash Book / Bank	Closing Balance As on 31.03.2022	Remarks
1	2	3	4	5			6	7
1	State Bank of India	53037976306	Municipal Fuds	2,59,61,784.79	-	-	2,59,61,784.79	-
2	Bank of Borada	44520100001709	Municipal Fuds	59,75,517.00	-	-	59,75,517.00	-
3	ICICI Bank	365001002256	Sanchit Nidhi+MF	6,111.00	-	-	6,111.00	-
4	Cash in Hand	Nigam Parisad	Municipal Fuds	-	-	-	-	-
	TOTAL AMOUNT		-	3,19,43,412.79	-	-	3,19,43,412.79	-
5	ICICI Bank	365001002287	PMAY	-	-	-	-	-
	TOTAL AMOUNT		-	3,19,43,412.79	-	-	3,19,43,412.79	-

As per our report of even date attached
J R A M AND CO.
Chartered Accountants

CA Satyendra Singh Rajput
Partner
M.No. 400553
Date: 01.07.2022
Place: Dewas
(UDIN 22400553AMSAVA7826)

J R A M & Co.
Chartered Accountants

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

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

Revised Abstract Sheet for Reporting on Audit Paras

Annexure-D

2021-22 INCOME & EXPENDITURE INFORMATION

S.No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS					TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	REVENUE GRANTS,CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE RECEIPTS	STATE FINANCE RECEIPTS	LOAN & DEPOSIT	OTHER GRANTS		ESTABALISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENSNCE CHARGES	INTEREST & FINANCE CAHRGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	UJJAIN	DEWAS	HATPIPLIYA	NAGAR PARISHAD	6,73,433	68,260	7,27,160	3,52,750	2,39,41,058	8,09,543	-	2,65,32,915	2,00,06,000	1,01,25,613	3,96,733	8,36,33,465	2,26,31,484	1,41,72,500	2,90,77,096	-	6,52,09,956.00	-	2,47,06,381.00	15,57,97,417

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

J R A M & CO.
Chartered Accountants

Satyendra Singh Rajput
M.Com, LLB,FCA

34-MIG, Stadium Parisar
Behind HP Petrol Pump
Dewas (M.P.)
Ph.No. 07272 796183
M.No. 94253 06694

AUDITOR'S REPORT

To,
The Chief Municipal Officer,
Nagar Parishad Hatpipliya
Dist., Dewas (M.P.)

We have audited the attached Balance **NAGAR PARISHAD, HATPIPLIYA, DISTRICT DEWAS (M.P.)** up to 31.03.2022 Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of concern our responsibility is to expression opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These Standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statement. An audit includes examining on test basis, evidence supporting the amounts and disclosers in the financial statement An audit also includes assessing the accounting principals used and significant estimates made by the management as well as evaluation the over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the para I referred to above , we report that:-

1. 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.

2. The Balance Sheet and Income and Expenditure Account are in agreement with the books of accounts of concern .

3. In our opinion and to the best of our information and according to information given to us the aforesaid Balance Sheet and Income and Expenditure Account read together with notes thereon give an true and fair view:-

    a. In the case of the balance Sheet of the state of affairs of the concern up to 31.03.2022
    And

    b. In the case of Income and Expenditure Account of the excess of Expenditure over Income of the concern for the year ended on that date.

Place: Dewas
Date: 01.07.2022

For J R A M & Co
Chartered Accountants

Satyendra Singh Rajput
Partner
M.No. 400553
FRN 012707C

NAGAR PARISHAD,HATPIPLIYA

RECEIPTS ANDPAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
		Deposit & Other Nikshep	
Deposit & Other Nikshep		Earnest Money Deposit /Security Deposit/PG	10,41,350.00
Earnest Money Deposit /Security Deposit	18,54,753.00	MLA Swecha Anudhan	
Other Deposit	26,70,860.00	Recoveries Payable-GST/TDS/VAT/PT/GPF	25,22,441.00
Other		**Fixed Assets and CWIP**	
MPUDC Loan (CM infra III Phase)	56,00,000.00	Building Other Structure	19,12,070.00
		Other Structures	17,07,237.00
		Kailash Joshi Ji Samadhi Sthal	29,28,831.00
		Office Building Room Nirman	8,89,858.00
		Traching Ground K Vikas Kary	2,52,258.00
		Welcome Gate/Other Gate	20,65,122.00
		Road-Concrete	26,85,189.00
		Pavers Block	14,22,566.00
		Compuest Pit	46,663.00
		Drain	1,39,250.00
		FSTP Sewerage	40,500.00
		Water Pump	1,97,092.00
		Water-Overhead Tank (OHT)	5,14,297.00
		Public Light Fitting-High Mast	49,750.00
		Liter Bin Purchase	1,98,240.00
		Fatka/Baking Machine	7,00,500.00
		Tanker	23,47,507.00
		Shav Vahan	10,70,000.00
		Water Cooller	19,500.00
		Computers	49,750.00
		Almari	28,000.00
		Furniture	9,400.00
		CWIP	
		CM Infra III Phase Work	54,32,801.00
		Closing Cash and Bank Balances :	
		Cash in Hand	-
		SBI-6306	2,59,61,784.79
		Bank of Baroda-1709	59,75,517.00
		ICICI Bank -2256	6,111.00
Total	**18,77,40,829.79**	**Total**	**18,77,40,829.79**

As per our report of even date attached

J R A M AND CO.

Chartered Accountants

CA Satyendra Singh Rajput
Partner
M.No. 400553
Date: 01.07.2022

Place: Dewas
(UDIN 22400553AMSAVA7826)

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

NAGAR PARISHAD,HATPIPLIYA

INCOME AND EXPENDITURE ACCOUNT 01.04.2021 To 31.03.2022

Expenditure	Amount (Rs.)		Income	Amount (Rs.)
Establishment Expenses			**Own Source Revenue**	
Salaries Wages & Bonus	1,42,32,847.00		Property Tax	98,990.00
Wages	65,93,808.00		Samkeit Tax	5,12,780.00
Arriyear	6,91,817.00		Water Tax	68,260.00
Leave Enchment	11,13,012.00		Education Tax	39,089.00
			Urban Cess	22,574.00
Administrative Expenses			Shop Rent	3,33,200.00
Electricity Expense	48,31,177.00		Bajar Bethak	19,550.00
Web,Internet Expense	15,778.00		Permission Fee-Building Plan	1,35,946.00
Newspapers	25,785.00		License Fee-Trade	18,910.00
Printing & Stationary	1,63,756.00		Penalties and Fines	11,226.00
Computer Stationary & Consumables	20,570.00		Pashu Pangiyan -Shulk	15,795.00
Insurance	1,21,722.00		Fee-Application	8,950.00
Fuel, Petrol, Diesel- Own Vehicle	22,79,688.00		Fee-Miscellaneous	2,01,710.00
Consultancy Fee & Charge	17,72,904.00		Pashu Pangiyan -Theka Rashi	30,000.00
Advertisment Expenses	8,25,952.00		Connection Charges-Water Supply	7,700.00
Publicity Expenses	49,000.00		Bajar Bethak-Theka Rashi	1,02,000.00
Guest Expenses	2,250.00		Colony Vikas Shulk	91,370.00
National Festival Celeberation Expense	1,63,100.00		Merriage Certificate	60.00
Religious Festival Celebration Exp.	1,91,081.00		Misc Challan - Thost Apshishth	27,600.00
Misce Expenses	18,61,002.00		User Charges-Water Supply by Tanker	1,12,093.00
Covid -2019	4,37,893.00		Interest-Saving Bank Account	7,73,343.00
Swachhata Expenses	14,10,842.00			
			Assigned Revenues & Compensation	
Operation & Maintenance			Stamp Duty	9,52,330.00
Bulk Purchases-Other	54,530.00		Yatri Kar	7,53,000.00
Bulk Purchases-Electrical	28,38,437.00		Octori	2,22,35,728.00
Bulk Purchases-Water Supply	42,82,224.00		**Grants,Contribution for Specific Purposes**	
Bulk Purchase- Sanitation/ Other Saf Safai	24,63,840.00		15th Finance	82,45,000.00
Bulk Purchase- Water Lori	1,02,800.00		State Finance Commission	42,65,000.00
Hire Charges Vehicle-Rent	1,43,000.00		M.P. Road Development	27,83,000.00
Hire Charges JCB-Rent	4,36,570.00		Grant GoMP-Mulbhoot	40,93,000.00
R & M- Road	1,92,447.00		Asary Shulk	50,000.00
R & M -Drain	25,35,685.00		Anugrah & Anteshti Sahayata	1,90,000.00
R & M -Jal Vitran	78,58,720.00		CM III Pahse	8,00,000.00
R & M-Borewell /Water-Pump	25,42,284.00		Other Grants	1,56,733.00
R & M-Public Light-HT/LT Cable	90,000.00		Jal Parivahan	28,00,000.00
R & M-Other Structure	14,55,295.00		M.P.Funds	4,00,000.00
R & M-Office Repairs	1,00,000.00		PMAY	6,17,81,901.00
R & M-Fire Tender	3,98,807.00		SBM Rating Award	25,00,000.00
R & M - Tractor/ Tanker	20,24,974.00		SDRF Funds	27,65,000.00
R & M-Vehicle Others	12,54,454.00			
R & M-Garbage Compactor	1,43,980.00			
R & M - Computer	1,59,049.00			
Interest & Finance Charges				
Bank Charges	-			
Deposit & Other Nikshep				
PMAY	6,14,56,165.00			
Anugrah & Anteshti Sahayata	1,90,000.00			
			To Deficit	1,01,25,407.00
Total	**12,75,27,245.00**		**Total**	**12,75,27,245.00**

As per our report of even date attached

J R A M AND CO.

Chartered Accountants

CA Satyendra Singh Rajput

Partner

M.No. 400553

Date: 01.07.2022

Place: Dewas

(UDIN 22400553AMSAVA7826)

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

NAGAR PARISHAD,HATPIPLIYA

RECEIPTS ANDPAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Cash and Bank Balances :		**Establishment Expenses**	
Cash in Hand	14,270.00	Salaries Wages & Bonus	1,42,32,847.00
SBI-6306	4,24,85,443.79	Wages	65,93,808.00
Bank of Baroda-1709	53,20,657.00	Arriyear	6,91,817.00
ICICI Bank -2256	1,23,93,008.00	Leave Enchment	11,13,012.00
ICICI Bank -2287	4,38,93,986.00		
		Administrative Expenses	
Own Source Revenue		Electricity Expense	48,31,177.00
Property Tax	98,990.00	Web,Internet Expense	15,778.00
Samkeit Tax	5,12,780.00	Newspapers	25,785.00
Water Tax	68,260.00	Printing & Stationary	1,63,756.00
Education Tax	39,089.00	Computer Stationary & Consumables	20,570.00
Urban Cess	22,574.00	Insurance	1,21,722.00
Shop Rent	3,33,200.00	Fuel, Petrol, Diesel- Own Vehicle	22,79,688.00
Bajar Bethak	19,550.00	Consultancy Fee & Charge	17,72,904.00
Permission Fee-Building Plan	1,35,946.00	Advertisment Expenses	8,25,952.00
License Fee-Trade	18,910.00	Publicity Expenses	49,000.00
Penalties and Fines	11,226.00	Guest Expenses	2,250.00
Pashu Pangiyan -Shulk	15,795.00	National Festival Celeberation Expense	1,63,100.00
Fee-Application	8,950.00	Religious Festival Celebration Exp.	1,91,081.00
Fee-Miscellaneous	2,01,710.00	Misce Expenses	18,61,002.00
Pashu Pangiyan -Theka Rashi	30,000.00	Covid -2019	4,37,893.00
Connection Charges-Water Supply	7,700.00	Swachhata Expenses	14,10,842.00
Bajar Bethak-Theka Rashi	1,02,000.00		
Colony Vikas Shulk	91,370.00	**Operation & Maintenance**	
Merriage Certificate	60.00	Bulk Purchases-Other	54,530.00
Misc Challan - Thost Apshishth	27,600.00	Bulk Purchases-Electrical	28,38,437.00
User Charges-Water Supply by Tanker	1,12,093.00	Bulk Purchases-Water Supply	42,82,224.00
Interest-Saving Bank Account	7,73,343.00	Bulk Purchase- Sanitation/ Other Saf Safai	24,63,840.00
		Bulk Purchase- Water Lori	1,02,800.00
Assigned Revenues & Compensation		Hire Charges Vehicle-Rent	1,43,000.00
Stamp Duty	9,52,330.00	Hire Charges JCB-Rent	4,36,570.00
Yatri Kar	7,53,000.00	R & M- Road	1,92,447.00
Octori	2,22,35,728.00	R & M -Drain	25,35,685.00
		R & M -Jal Vitran	78,58,720.00
Grants,Contribution for Specific Purposes		R & M-Borewell /Water-Pump	25,42,284.00
15th Finance	82,45,000.00	R & M-Public Light-HT/LT Cable	90,000.00
State Finance Commission	42,65,000.00	R & M-Other Structure	14,55,295.00
M.P. Road Development	27,83,000.00	R & M-Office Repairs	1,00,000.00
Grant GoMP-Mulbhoot	40,93,000.00	R & M-Fire Tender	3,98,807.00
Asary Shulk	50,000.00	R & M - Tractor/ Tanker	20,24,974.00
Anugrah & Anteshti Sahayata	1,90,000.00	R & M-Vehicle Others	12,54,454.00
CM III Pahse	8,00,000.00	R & M-Garbage Compactor	1,43,980.00
Other Grants	1,56,733.00	R & M - Computer	1,59,049.00
Jal Parivahan	28,00,000.00	**Interest & Finance Charges**	
M.P.Funds	4,00,000.00	Bank Charges	-
PMAY	1,78,87,915.00	**Deposit & Other Nikshep**	
SBM Rating Award	25,00,000.00	PMAY	6,14,56,165.00
SDRF Funds	27,65,000.00	Anugrah & Anteshti Sahayata	1,90,000.00

NAGAR PARISHAD,HATPIPLIYA

Balance Sheet As On 31.03.2022

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Municipal Fund	7,45,83,008.79	Fixed Assets (Opening)	1,23,60,538.00
Add:- Surplus	(1,01,25,407.00)	Add:- Assets	1,92,73,580.00
Deposits Received	21,73,551.00	Capital Work in Progress	54,32,801.00
Other Libalites	1,48,419.00		
MPUDC Loan	22,30,760.00	**Cash and Bank Balances**	
		Cash in Hand	-
		Bank of Baroda-1709	59,75,517.00
		ICICI Bank -2256	6,111.00
		SBI- 6306	2,59,61,784.79
Total Rs.	**6,90,10,331.79**	**Total Rs.**	**6,90,10,331.79**

As per our report of even date attached

J R A M AND CO.

Chartered Accountants

CA Satyendra Singh Rajput

Partner

M.No. 400553

Date: 01.07.2022

Place: Dewas

(UDIN 22400553AMSAVA7826)

J R A M & Co. Chartered Accountants

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

Annexure-C

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

Name of ULB - NAGAR PARISHAD HATPIPLIYA
Name of Auditor -JRAM & CO.,DEWAS

S.No.	Parameters	Discription			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली					
		Year 2020-21	Year 2021-22	% of Growth		
1	संपति कर	56,288	98,990	76%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21. However as we observed that the area of nagar parishad Hatpipliya is much bigger in comparison to the other nagar parishad therefore tax collecting employee of nagar parishad Hatpipliya was not taking interest to collect taxes from consumer.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax and also prepared targeted budget of revenue on the monthily basis and also try to review this on the weekly basis. If any defeciancy found in target and achivement they should be consider in the next budget and also plan to achive them and also conduct the awairness programme of consumer at ulb level on monthlly basis.
2	समेकित कर	5,91,765	5,12,780	-13%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is lower than from the previous year 2020-21.	Staff of nagar parishad should have to collect tax in the artion of property tax collection however the tax collected by them is not properly it should be more than previous year.
3	नगरीय विकास उपकर	-	22,574	0%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax then the nagariya vikas tax also in respect to property tax will definetly increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one
4	शिक्षा उपकर	-	39,089	0%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax then the educational tax also in respect to property tax will definetly increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one.
	कुल योग	648053	673433			
	गेर राजस्व वसूली					
1	भवन भूमी किराया	6,02,580	3,33,200	-45%	During the audit we have found that the proper recovery of bhawan/bhumi rent has not been done by ulb.	In our suggession Nagar Parishad has been idenfied some old buildings of nagar parishad which is also not in use and should renovate them with own local sources and also construct new property and give to such property to the Private Bank's on rent or Private Persons to generate revenues.
2	जल उपभोक्ता प्रभार	61,140	68,260	12%	During the audit of nagar parishad Hatpipliya we have observe that the recovery of taxes is higher from the previous year 2020-21	In our suggession Nagar Parishad has been idenfied some new house under nagar parishad which is also not having covered in nagar parishad water tax register and also generate new nal collection.
3	ठोस अपशिष्ट प्रंबधन उपभोक्ता प्रभार	-	27,600	0%	During the audit of we have found that the Solid Waste Management Consumer tax has not been imposed by the nagar parishad to the consumers, therefore recovery of Solid Waste Management Consumer tax not found during the course of audit.	During the audit of we have found that the Solid Waste Management Consumer tax has not been imposed by the nagar parishad to the consumers, therefore recovery of Solid Waste Management Consumer tax not found during the course of audit. However we have found that many nagar parishad applied this and recovery good amount under this head so we have recommanded to nagar parishad they also be applied this to nagar parishad Hatpipliya to generate there on sources.
4	अन्य कर /शुल्क	23,30,470	15,28,653	-34%	During the audit of we have found that the other receipts of Bazar Bethak, Nirmal Anumati and other recived and booked properly but the nagative growth shown in books of accounts because of lacks of dedication of staff at nagar parishad.	In our suggession Nagar Parishad has been idenfied some new source under nagar parishad which is also not covered in nagar parishad other tax / fees and should aware it to the consumers and also trained to staff to collect taxes on time
	कुल योग	2994190	1957713	-35%		
	महा योग	3642243	2631146	-28%		

J RAM & Co. Chartered

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

Name of ULB - NAGAR PARISHAD HATPIPLIYA
Name of Auditor -JRAM & CO.,DEWAS

S.No.	Parameters	Discription	Observation in Brief	Suggestions
2	Audit of Expenditure	The Voucher Files Maintainted by the Nagar parishad and the all the expenditure made at Properly sanctioned.	No such case found, Yes all expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the financial and administrative limits of the sanctioning authority.	Nagar parishad wants to reduce unnecessary expenditure incuured during the preiod of audit , like Advertisment, Petrol , Diseal ,Stationery, electricity Exp. And Other misc exp to improve their profit or reduces their lossed.
3	Audit of Book Keeping	Cashbook, Passbook, Ledger, Stock register, Grant Register, Loan Register, Advance to Staff & FAR.	Yes, all the Books of accounts and stores are maintained as per the Accounting Rules applicable to Urban Local Bodies However FAR not maintained.	Double Entry Accounting System adopeted by the nagar Parishad it should be maintained by the parishad with rate of interest and due date of Maturity of FDR.
4	Audit of FDR/TDR	FDR has been accounted by Nagar Parishad .	Yes, interest income from FDR's is duly and timely accounted for in cash book.	Yes
5	Audit of Tender/Bids	Competative Tender Policy and procedure are followed by the Nagar Parishad.	We have observe that the Electricity material purchase, Jal Praday Vyavastha material purchase, Jan Swasth Materil purchase tender has been called online once in a year and once the vendor finalized in online tender by nagar parishad for material procurement's then the rate of each items will be remains applicable for whole years.	In this case nagar parishad should be called tender with the revised clause of rate therefore they can take advantage as well as vendor also can setoff/averaging there cost of material when the prices fluctuated in the market and vise versa. Both can take advantage of market fluctuation.
6	Audit of Grants & Loans	Yes, Seprate grant register has not been maintained at ulb. Loan taken HUDCO under the scheme of CM Pay Jal Yojana and CM Infrastrcuture Yojana.	Yes, Seprate grant register has not been maintained at ulb level.However loans taken from HUDCO has been maintained in seprate file and we have found that loan taken under pay jal yojana has been repaying on regular basis and also same for CM infrastruature.	ULB should maintained seprate grant register for seprate reconcillation of funds.
7	Incidence releted to diversion of funds from Capital Receipts/Grants/Loan to revenue nature expenditure and from one scheme/project to another	any diversion of funds from capital receipts / grants / loan to revenue expenditure.	No, any diversion of funds from capital receipts / grants / loan to revenue expenditure. However no seprate reconcillation has been prepared by the ulb.	Ulb should maintained/taken proper due deligance under this project and also maintained seprate reconcillation of each grant and capital/revenue receipts on timally basis.
8	a) Percentage of revenue expenditure, (Establishment, Salary, Operation & Maintanance) with respect to revenue receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and Yatri Tax	Percentage of Revenue Expenditure with respect to the Revenue Receipts is 26572204/65881080=40.33	Revenue Expenditure is High Complare to Revenue Receipts	The Nagar Parishad want to generate more revenue so as to fulfill its all excessaive revenue expenditure and also not depend on Grant received from State and Central govt.
9	b) Percentage of Capital Expenditure, with Total Expenditure	b) Percentage of Capital Expenditure, with respect to total expenditure is 24706381/90587461 =27.27	Capital Expenditure include Work in Progress also.	NIL
10	Whether Bank reconciliation statements is being regularly prepared	Yes Nagar Parishad Hatpipliya maintained Banks account in Various Bank with Prepared Bank reconciliation statements	Yes Banks Wise Bank reconciliation statements as per Books	NA

Seal & sign of Auditor

J.R.A.M & Co. Chartered

NAGAR PARISHAD,HATPIPLIYA

Bank Reconciliation Statement as on FY:- 2021-22

Sr.	Name of the Bank and Branch	Bank Account Number	Specify the purpose for which the bank account is maintained	Balance as per Cash Book (Rs.)as on 31-03-2022	Amount Credited Cash Book / Bank	Amount Debited Cash Book / Bank	Closing Balance As on 31.03.2022	Remarks
1	2	3	4	5			6	7
1	State Bank of India	53037976306	Municipal Fuds	2,59,61,784.79	-	-	2,59,61,784.79	-
2	Bank of Borada	44520100001709	Municipal Fuds	59,75,517.00	-	-	59,75,517.00	-
3	ICICI Bank	365001002256	Sanchit Nidhi+MF	6,111.00	-	-	6,111.00	-
4	Cash in Hand	Nigam Parisad	Municipal Fuds	-	-	-	-	-
	TOTAL AMOUNT		-	3,19,43,412.79	-	-	3,19,43,412.79	-
5	ICICI Bank	365001002287	PMAY	-	-	-	-	-
	TOTAL AMOUNT		-	3,19,43,412.79	-	-	3,19,43,412.79	-

As per our report of even date attached
J R A M AND CO.
Chartered Accountants

CA Satyendra Singh Rajput
Partner
M.No. 400553
Date: 01.07.2022
Place: Dewas
(UDIN 22400553AMSAVA7826)

For Nagar Parishad, Hatpipliya

Chief Municipal Officer

Revised Abstract Sheet for Reporting on Audit Paras

2021-22 INCOME & EXPENDITURE INFORMATION

Annexure-D

S.No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS					TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	REVENUE GRANTS,CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE RECEIPTS	STATE FINANCE RECEIPTS	LOAN & DEPOSIT	OTHER GRANTS		ESTABALISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENSNCE CHARGES	INTEREST & FINANCE CAHRGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	UJJAIN	DEWAS	HATPIPLIYA	NAGAR PARISHAD	6,73,433	68,260	7,27,160	3,52,750	2,39,41,058	8,09,543	-	2,65,32,915	2,00,06,000	1,01,25,613	3,96,733	8,36,33,465	2,26,31,484	1,41,72,500	2,90,77,096	-	6,52,09,956.00	-	2,47,06,381.00	15,57,97,417