

कार्यालय नगर परिषद पिपलौदा, जिला - रतलाम

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E_mail : cmopiplodha@mpurban.gov.in

क्रमांक/487

/न.प./लेखा-ऑडिट/2023

पिपलौदा, दिनांक 10.04.2023

प्रति,

श्रीमान अपर आयुक्त महोदय
नगरीय प्रशासन एवं विकास म.प्र.
भोपाल ।

विषय :- चार्टर्ड एकाउण्टेंट से कराई गई संपरीक्षा रिपोर्ट 2021-22 प्रेषित करने के संबंध में।

संदर्भ :- 1. आयुक्त महोदय नगरीय प्रशासन एवं विकास भोपाल का पत्र क्रमांक 7469 दिनांक 21.04.2022

2. इस कार्यालय का पत्र क्रमांक 333 दिनांक 05.03.2023

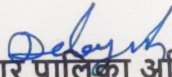
3. आपका पत्र क्रमांक 4461 भोपाल दिनांक 06.04.2023


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महोदय,

उपरोक्त संदर्भित विषयान्तर्गत निवेदन है कि निकाय द्वारा वर्ष 2021-22 के लेखाओं की संपरीक्षा चार्टर्ड एकाउण्टेंट श्री पारथ शर्मा से कराई गई है। ऑडिट रिपोर्ट में संदर्भित पत्र में दिये गये निर्देशों का पालन एवं निर्धारित बिन्दुओं को समाहित किया गया है। जिसकी हस्ताक्षरित प्रति आपकी ओर प्रेषित है।

संलग्न : उपरोक्तानुसार।


मुख्य नगर पालिका अधिकारी

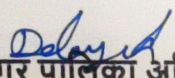
 नगर परिषद पिपलौदा, रतलाम


पृ.क्रमांक/334 /न.प./लेखा-ऑडिट/2023

पिपलौदा, दिनांक 05.03.2023

प्रतिलिपि :- सूचनार्थ/आवश्यक कार्यवाही हेतु।

1. आयुक्त महोदय, नगरीय प्रशासन एवं विकास म.प्र. भोपाल।
2. संयुक्त संचालक महोदय, स्थानीय निधि संपरीक्षा उज्जैन संभाग।
3. अध्यक्ष महोदय, नगर परिषद पिपलौदा।
4. परियोजना अधिकारी महोदय, जिला शहरी विकास अभिकरण रतलाम।


मुख्य नगर पालिका अधिकारी

 नगर परिषद पिपलौदा, रतलाम

Independent Auditor's Report

To,
The Chief Municipal officer,
Nagar Palika Parishad
Piploda - 457331 (M. P.)

Report on Financial Statements:

We have examined the Books of accounts maintained manually as well as computerized in accounting software (tally) and also examined vouchers, counter of receipts books, receipts, challans, store register, bank statements and other subsidiary records of **Nagar Palika Parishad, Piploda** for verifying the subject matters as specified in the scope of work given by The Directorate, Urban Development and Housing Department, M.P. Bhopal vide letter no audit/lekha sha.-4(K)/265/2022/7469 Dated 21-04-2022 for the year ended on 31st March 2022.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statement that give true and fair view of the financial position and financial performance of " **Nagar Palika Parishad, Piploda**" in accordance with the guidelines of The Directorate, Urban Development and Housing Department, M.P. Bhopal and their laws. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the guidelines for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in

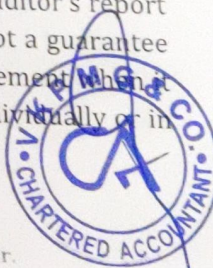
33, Mahadev Sadan, Somwariya, Jaora, Dist. Ratlam (M.P.)-457226.

M: 88391-57447 E: sharmaparthca@gmail.com

Head office : Bhopal | Branches : Indore, Itarsi, Akola, Nagpur, Singrauli, Chhatarpur.

लेखापाल
नगर परिषद, पिपलौदा
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मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-रतलाम (म.प्र.)



the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We believe that the audit evidences obtained are sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the MPMAM (Madhya Pradesh Municipal Accounting Manual) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Corporation as at March 31, 2022 and its Income & Expenditure for the year ended on that date.

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जिला रतलाम(म.प्र.)

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Report on Other Legal and Regulatory Requirements:

We report the following observations and discrepancies which we are giving in "ANNEXED REPORT" to be read every time with this Statutory Audit Report. Subject to above: we report that:

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account as required by law have been kept by the Corporation so far as it appears from our examination of those book.
3. The Balance Sheet, the Statement of Income & expenditure dealt with by this Report are in agreement with the books of account.

Date: Jaora
Place: 18-02-2023

For V K P M G & Co.
Chartered Accountants
FRN: 009322C



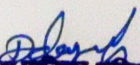
CA. Parth Sharma
Partner
Mem No.: 442597

UDIN: 23442597BGYBXX6030

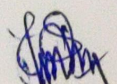
Nagar Parishad Piploda
Audit observations

Audit of Revenue

S. No	Indicators	Observation	Remarks
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue.	All income is subject to Local Fund Audit. Audit of revenue is carried on by us with the help of Available vouchers and receipt books available with the ULB by applying sample test check basis..
2.	The Auditor is Responsible for checking the revenue receipts from the counter files 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 they are found to be in agreement with the figures reported in the cash book and ledgers. The same has been deposited in the respective Bank accounts	No such delay was observed in depositing revenue except when either there is bank holiday or there is Municipal Corporation holiday. Above comment is subject to BRS prepared by the Management.


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[Chief Municipal Officer]


लेखापाल
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जिला खलाम(म.प्र.)
[Accountant]

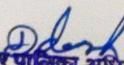


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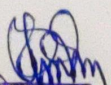
Nagar Parishad Piploda
Audit Observation
2021-22

V K P M G & CO.
CHARTERED ACCOUNTANTS
(Formerly Priya Kaushik & Co.)

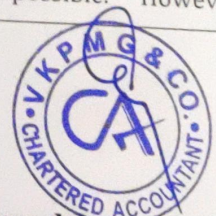
3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, Shiksha Upkar, Nagriya Vikas Upkar, Jalkar & Other Tax as compared to previous year shall be part of Audit Report.	The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekit kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous year have been reported in Annexure "A" annexed to this report.	Increase / Decrease in revenue collections are given in the annexure "A"
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	During the course of audit, we did not found any delay in depositing revenue receipts in a bank account beyond two days except when either there is bank holiday or there is Nagar Nigam holiday.	No such discrepancies were observed during the audit subject to the observations as reported under General observation Annexure "B"
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book. We found some irregularities / mistakes and the same had been rectified on the spot at the year end.	The cash book is maintained manually and with the help of it, the data recorded in computer system. Totaling and Balancing of manual cashbook is not done. Therefore, cross checking of Daily closing balance of manual cash book with computerized cash book is not possible. However


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Chief Municipal Officer]


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[Accountant]

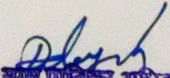


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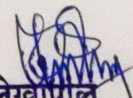
Nagar Parishad Piploda
Audit Observation
2021-22

V K P M G & CO.
CHARTERED ACCOUNTANTS
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			reconciliation of both balances was performed at the end of year.
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.	There is no such practice in existence of setting periodical targets of recoveries by the ULB.	ULB shall adopt a proper mechanism of periodical revenue recovery and shall closely monitor it to achieve the targets.
7.	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	All The receipts of interest in saving bank account is recorded at the yearend on reconciliation of Bank statement. Fixed Deposit Interest income is accounted on cash receipts basis/on maturity of FDRs.	In order to compliance with the instructions of Madhya Pradesh Municipal Accounts Manual 2007. Interest on FDRs should be recorded on accrual basis.
8.	The Cases where investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	No investment was made by the ULB.	No such cases observed


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[Chief Municipal Officer]

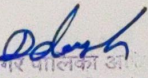

लेखापति
नगर परिषद, पिपलीदा
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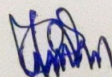
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Audit of Expenditure

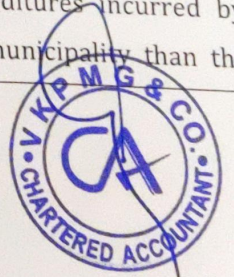
S. No	Indicators	Observation	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditure of corporation and found no discrepancies.	All Expenditure is subject to Local Fund Audit. Audit of Expenditure is carried on by us with the help of Available vouchers and payment books available with the ULB by applying sample test check basis..
2.	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have verified on random basis by applying sample test check, the entries in the cash book from relevant vouchers and no major discrepancies have been found	No discrepancies observed during audit.
3.	Auditor shall check balance of the Cash Book & guide the accountant to rectify the errors.	The cash book is maintained manually and with the help of it, the data recorded in computer system. Reconciliation of both balances was performed at the end of year.	Manual cashbook should properly balancing and totaling should be done on day to day basis in order to cross check with the computer accounting cash balance.
4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment	While verifying the expenditure incurred in a particular scheme it was observed that funds are utilized for the purpose for	During the course of audit, we didn't found any such case where any excess expenditures incurred by the municipality than the


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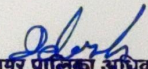
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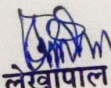
Nagar Parishad Piploda
Audit Observation
2021-22

V K P M G & CO.
CHARTERED ACCOUNTANTS
(Formerly Priya Kaushik & Co.)

	shall be brought to the notice of commissioner /CMO	which they are received.	amount of grant received.
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives act and rules issued by government of state or central as the case may be and no contraventions were found or noticed during the course of audit.	Expenditures are incurred in accordance with the guidelines issued by the government.
6.	During the audit financial propriety shall a so be checked. All the expenditure should be supported by financial administrative sanctions.	We have performed such verification on sample test check basis and found that expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.	We have checked the financial propriety during the audit and no such case of unauthorized sanctioned expenditure were observed.
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 had been incurred without obtaining permission from the relevant sanctioning authority.	No discrepancies were observed during the audit.


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[Chief Municipal Officer]


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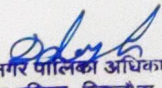


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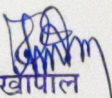
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income & Expenditure records and creation of Fixed Assets.	ULB has issued Utilization Certificates (UC) for the year under consideration.	ULB has issued UCs for all the grants received during the year under audit and we found them in agreement with the books of accounts.
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Audit of Book Keeping

S. No	Indicators	Observation	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	During the course of our audit we observed that corporation is maintaining the cash book manually, however same has been computerized afterwards accordingly.	No discrepancies were observed during audit subject to observations reported in General observation Annexure "B"
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO.	The ULB maintained Books of Accounts on single entry accounting system by employing cash system of accounting. The same has been computerized at the yearend for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been	No discrepancies were observed during audit subject to observations reported in General observation Annexure "B"


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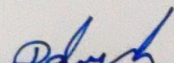
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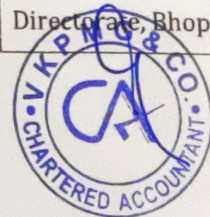
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		prepared on the basis of computerized data.	
3.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	We have audited the advance register provide before us and observed that all the temporary advances provided to employees were not recovered fully.	Advances to employee for food/ ration showing credit balance, which needs to assess with due care.
4.	The Auditor shall verify that all the temporary advances have been fully recovered.	We have audited the advance register provide before us and observed that all the temporary advances provided to employees were not recovered fully.	Entries for granting of advances & recovery of same were checked through the Bank statement wherever possible.
5.	Bank reconciliation statement(BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	ULB has prepared BRS for all bank accounts.	BRS of all bank accounts under ULB were prepared and are in agreement with the books of account.
6.	Auditor shall be responsible for verifying the entries in the Grant register. The receipt and payments of grants shall be duly verified from the entries in the cash book.	All the entries of such nature have been examined by us and found in order.	Grant recorded in the books of account is subject to reconciliation and cross verification from grant remittance statement of Directorate, Bhopal.


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[Chief Municipal Officer]


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Accountant



[Chartered Accountant]

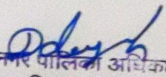
Nagar Parishad Piploda
Audit Observation
2021-22

V K P M G & CO.
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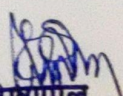
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No such transaction for project fund were found for the corporation.	No discrepancies were observed during the audit.
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Audit of FDR

S. No	Indicators	Observation	Remarks
1.	The auditor is responsible for audit of all Fixed deposits and term deposits.	We have audited the FDRs held and produced by the ULB before us and found it correct as appearing in the books of account.	In order to compliance with the instructions of Madhya Pradesh Municipal Accounts Manual 2007. Interest on FDRs should be recorded on accrual basis.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	ULB has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil.	Management should maintain proper register and records for the FDRs in agreement with the physical FDRs held by the ULB.
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner / CMO.	All the FDRs have been kept at the appropriate rate of interest and we did not come across any instances where the FDRs have been kept at low rate of interest than the prevailing Bank rate.	No discrepancies were observed during the audit.


मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलोदा
जिला-रतलाम (म.प्र.)

[Chief Municipal Officer]


लेखापाल
नगर परिषद, पिपलोदा
जिला-रतलाम (म.प्र.)

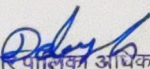
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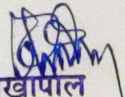
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	We have verified entries for interest earned from cash book and found that interest on 1 FDR were not recorded by the ULB on accrual basis.	Interest should be accounted on accrual basis based on the interest certificates obtained from the bank.
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Audit of Tenders/ Bids

S. No	Indicators	Observation	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have audited the tenders/ bids invited by the ULB during the F.Y.2021-22 on sample test check basis, and no contraventions or exceptions were noticed during the course of audit	No discrepancies were observed during the audit.
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Random Sample Test Check basis, We found that competitive tendering procedures are followed by the ULB except in the cases where only one bidder was involved in the bidding process.	No discrepancies were observed during the audit.
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the Receipts of tender fee/bid processing fee / Performance guarantee on sample test check basis.	Separate register should be maintained, mentioning the details of tender fees/bid processing fees / Performance guarantee received from the tender.


मुख्य नगर पालिक अधिकारी
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[Chief Municipal Officer]


लेखापाल
नगर परिषद, पिपलोदा
जिला रतलाम (म.प्र.)
[Accountant]



[Chartered Accountant]

Nagar Parishad Piploda
Audit Observation
2021-22

V K P M G & CO.
CHARTERED ACCOUNTANTS
(Formerly Priya Kaushik & Co.)

4.	The bank guarantee, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing bank.	No such bank guarantee has been accepted by the municipality.	NIL
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 Commissioner /CMO.	No such bank guarantee has been accepted by the municipality.	NIL
6.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's.	No such bank guarantee has been accepted by the municipality.	NIL

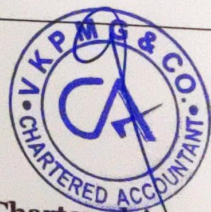
Audit of Grants and Loans

S. No	Indicators	Observation	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	We have audited various grants received from the Central government during the year covered under the audit by applying random sample test check procedures.	Grant received and utilization register is maintained manually by the corporation and found in order.
2.	Auditor is responsible for audit of Grants received from	We have audited various grants received from the	No discrepancies were observed during the audit.

मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलोदा
जिला-रतलाम (म.प्र.)

[Chief Municipal Officer]

लेखापाल
प्रमाणित
जिला रतलाम(म.प्र.)



[Chartered Accountant]

Nagar Parishad Piploda
Audit Observation
2021-22

V K P M G & CO.
CHARTERED ACCOUNTANTS
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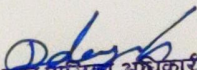
	State Government and its Utilization	State government during the year covered under the audit by applying random sample test check procedures.	
3.	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism i.e.; whether the asset 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, we found that no such asset has been created out of the loan which generates revenue to the ULB hence the question of generating desired revenue does not arise.	No such instances were observed during the audit.
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.	On sample test checking of the records we didn't find any diversion of fund from capital Receipts / Grants /Loan to revenue expenditure.	No such instances were observed during the audit.


Date: Jaora
Place: 18-02-2023

For V K P M G & Co.
Chartered Accountants
FRN: 009322C


CA. Parth Sharma
Partner
M. No.: 442597

UDIN: 23442597BGYBXX6030


मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-राजस्थान (प.प्र.)
[Chief Municipal Officer]


लेखापाल
नगर परिषद, पिपलौदा
जिला-राजस्थान (प.प्र.)
[Chartered Accountant]

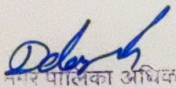
[Chartered Accountant]

Annexure B: General Observation

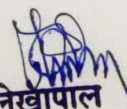
1. During the audit we observed that, ULB has not deposited some amount of Royalty, Professional tax, PF, GST. We recommended the payment of same at the earliest to avoid any penalties.
2. We observed that payment of TDS is not as per the due dates under the Income Tax act 1961. We recommended payment of all statutory dues within due date to avoid late fees, interest and penalties.
3. Following short deduction of TDS was observed during audit:

S. No.	Party Name	Expenditure Head	Amount	TDS required to be deducted	TDS Deducted
1	Janta Tent House	Covid expenses	158244	1582	-
2	Bhavya Electricals (GST TDS)	Bulk purchase	277488	4703	-
3	Ravi Pratap Singh	R & M Water Pump	49700	497	-
4	Goswami Enterprises	Water Pump	46610	466	-
5	Balram Kumawat (GST TDS)	Road & Bridge	295641	5279	-

It is recommended to the ULB to deduct TDS on all the expenditure as per the applicability under Income Tax Act, 1961 and CGST Act, 2017. Also for the party where PAN is not available the TDS should be deducted @ 20%.


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नगर परिषद, पिपलोदा
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[Chief Municipal Officer]


लेखापाल
नगर परिषद, पिपलोदा
जिला शिवर (म.प्र.)

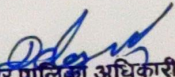
[Chartered Accountant]



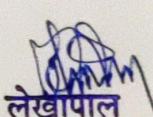
[Chartered Accountant]

Notes to Accounts:

1. Grants of revenue nature has been accounted in income & expenditure account on the basis of matching concept.
2. Grants of capital nature has been transferred to capital reserve on the basis of matching concept.
3. Outstanding grant in the balance sheet are in agreement with UC issued by the ULB.
4. Balance sheet of previous year was made using historical figures, therefore it is not possible for us to carry the same figures of all the items of balance sheet from the previous year audit report and therefore we have produce the best possible position as per the current year and previous year transactions.
5. Account of the ULB are prepared on single entry system.


मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलीदा
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[Chief Municipal Officer]


लेखापाल
नगर परिषद, पिपलीदा
जिला-खलसा (म.प्र.)

[Chartered Accountant]



[Chartered Accountant]

Name of ULB

Nagar Parishad Piploada

Name of Auditor

V K P M G & Co.,

S. no.	Parameters	Description		Observation in Brief	Suggestions
		Year 2020-21	Year 2021-22		
1	Audit of Revenue		Receipts in Rs.		
	Rajaswa Kar Wasooli				
		Year 2020-21	Year 2021-22	% of Growth	
1	Property Tax	Rs. 327475	Rs. 364801	11.39%	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samakt Kar	Rs. 189757	Rs. 341297	79.86%	ULB should impose strict penalties and legal actions to improve past and current due collections.
3	Nagrya Vikas Upkar	Rs. 99735	Rs. 181685	82.17%	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shuksha Upkar	Rs. 149980	Rs. 308604	105.76%	
	Total	Rs. 766947	Rs. 1196387	55.99%	
	Gair-Rajaswa Wasooli				
1	Jal Upbhokta Prabhar	Rs. 775087	Rs. 1384060	78.56%	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Bhavan Bhumi Kiraya	Rs. 890476	Rs. 563429	-36.72%	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Other tax / fee or charges	Rs. 1118771	Rs. 1032793	-7.68%	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	Rs. 2784334	Rs. 2980282	7.04%	
	Grand Total	Rs. 3551281	Rs. 4176669	17.61%	

[Chief Municipal Officer]

[Chartered Accountant]

[Chartered Accountant]

Reporting on Audit Paras for Financial Year 2021-22

Name of ULB:

Nagar Parishad Piploada.

Name of Auditor: V K P M G & Co, Chartered Accountants

S. No.	Parameters	Description	Observation in brief	Suggestions
1	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilization certificate.	Observations were listed in brief in audit observation section of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
2	Audit of Bookkeeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in audit observation section of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
3	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in audit observation section of audit report attached	Interest should be accounted on accrual basis based on the interest certificates obtained from the bank.
4	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in audit observation section of audit report attached	Procedure for Tenders opening, and Performance review should be carefully monitored.
5	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	Observations were listed in brief in audit observation section of audit report attached	Grant register should be updated and balanced regularly.


[Chief Municipal Officer]

नगर परिषद, पिपलोदा
नगरपालिका, पिपलोदा
जिला रतलाम (म.प्र.)


[Chartered Accountant]



	Verify whether any diversion of funds from capital receipt /grants /loans to revenue expenditure and from one scheme /project to another.		Observations were listed in brief in audit observation section of audit report attached	
7	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	575.84% $(24051651 / 4176669) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	19.17% $(9981920 / 52075665) \times 100$		
8	Whether all the temporary advances have been fully recovered or not.		Observations were listed in brief in audit observation section of audit report attached	
9	Whether bank reconciliation statements is being regularly prepared		BRS prepared on Regular basis.	


 मुख्यालय नगरपालिका
 नगर प्रमुख, सिन्धुली
 जिला-सुनसरी (म.प्र.)

[Chief Municipal Officer]


 लेखापाल
 नरेश्वरप्रसाद, पञ्चली
 जिला सुनसरी (म.प्र.)

[Chartered Accountant]



REVENUE RECEIPTS										CAPITAL RECEIPTS										REVENUE EXPENDITURE										TOTAL	
S.NO	BY/THRU	DISTRICT	C.U.B	DATE	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		
					PROPERTY TAX	OTHER TAX	TED & LOAN CHARGES	REVENUE FROM MUNICIPALITY	ASSIGNED REVENUE	REVENUE GRANTS & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	ESTABLISHMENT	ADMINISTRATION	OPERATIONAL & MAINTENANCE	INTEREST & FINANCIAL	OTHER	LOAN	OTHER CAPITAL									
1	U.D.M.	BALANCE	Preceded	10/10/2017	364,801.00	2,739,285.00	1,000.00	55,342.00	10,953,418.00	47,725,701.00	512,867.00		4,066,000.00	2,016,000.00	15,387,372.00	8,772,883.00	12,098,138.00	5,624,217.00	6,139,096.00	463,162.00	27,542,853.00	248,799.00	9,281,200.00					42,78,385.00			

लेखापाल
नगर परिषद, पिपरीवा
जिला रतलाम (म.प्र.)

प्रमुख नगर परिषद अधिकारी
नगर परिषद, पिपरीवा
जिला - रतलाम (म.प्र.)

प्रमुख नगर परिषद अधिकारी
नगर परिषद, पिपरीवा
जिला - रतलाम (म.प्र.)

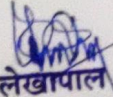
FOR V.K.P.M.G. CO.
CHARTERED ACCOUNTANTS
101, 102, 103, SUBBIA
JALANDHAR - 144007
CONTACT NO. 98765 43210
FAX NO. 98765 43210
E-MAIL: VKPMG@GMAIL.COM
WEBSITE: VKPMG.CO


Nagar Parishad Piploda
Madhya Pradesh, India

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities		Assets	
	as at 31-Mar-2022		as at 31-Mar-2022
Receipts & Liabilities	15,05,93,186.67	Fixed Assets	13,26,24,241.61
Capital (General) Fund	3,67,48,191.29	410 Fixed Assets	8,36,20,806.00
earmarked Fund	40,18,037.00	411 Accumulated Depreciation	(-)-14,72,650.00
Reserve Funds	6,89,59,681.60	412 Capital Work-in-Progress	9,56,76,085.61
Contribution for Specific Purposes	78,19,281.00		
Secured Loan	3,30,47,995.78	Investments	11,00,000.00
		420 Investments-General Fund	11,00,000.00
Liabilities	1,41,16,645.61	Current Assets	3,15,25,590.67
Creditors	59,968.00	Deposits (Asset)	25,000.00
Deposits Received	74,64,240.54	Loans & Advances (Asset)	(-)-1,83,210.00
Other Liabilities	65,92,437.07	450 Cash & Bank Balances	2,04,13,169.67
		430 Stock-in-Hand	49,351.00
		431 Sundry Debtors (Receivables)	1,12,81,280.00
Total	16,47,09,832.28	Total	16,47,09,832.28


लेखापाल
नगर परिषद, पिपलोदा
जिला-रतलाम (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलोदा
जिला-रतलाम (म.प्र.)



Nagar Parishad Piploda
Madhya Pradesh, India

3 Capital Receipts & Liabilities

Group Summary

1-Apr-2021 to 31-Mar-2022

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
310 Municipal (General) Fund	3,30,15,055.55 Cr		37,33,135.74	3,67,48,191.29 Cr
310 10 Municipal Fund	3,30,15,055.55 Cr		37,33,135.74	3,67,48,191.29 Cr
311 Earmarked Fund	39,94,337.00 Cr	1,70,000.00	1,93,700.00	40,18,037.00 Cr
311 70 Trust Or Agency Funds	22,14,000.00 Cr	1,70,000.00	1,93,700.00	22,37,700.00 Cr
3117003 FAMILY BENIFIT FUND	28,600.00 Cr		23,700.00	52,300.00 Cr
Karmkar Mandal	21,85,400.00 Cr	1,70,000.00	1,70,000.00	21,85,400.00 Cr
Sanchit Nidhi	17,80,337.00 Cr			17,80,337.00 Cr
2 Reserve Funds	6,74,96,554.60 Cr		14,63,127.00	6,89,59,681.60 Cr
3121004 Capital Contribution-14th Central Fin Comm	11,32,617.00 Cr			11,32,617.00 Cr
3121050-Capital Contribution -GOMP Grants	1,02,78,943.00 Cr			1,02,78,943.00 Cr
3121099 Capital Contribution	5,60,84,994.60 Cr		14,63,127.00	5,75,48,121.60 Cr
10 Grants,Contribution for Specific Purposes	3,90,70,633.00 Cr	5,26,98,829.00	2,14,47,477.00	78,19,281.00 Cr
32010 Grant From Central Govt.	2,99,77,380.00 Cr	4,04,81,380.00	1,07,16,000.00	2,12,000.00 Cr
3201014 Grant-14th Central Finance Comm	13,57,238.00 Cr	13,57,238.00		
3201015 Grant-15th Central Finance Comm	15,48,452.00 Cr	55,73,292.00	40,66,000.00	41,160.00 Cr
3201024 Grant Gol-RAY/HFA	2,62,90,000.00 Cr	3,29,40,000.00	66,50,000.00	
3201024 Grant Gol-RAY/HFA - DPR	1,33,800.00 Cr			1,33,800.00 Cr
3201031 MPLAD Funds	5,000.00 Cr			5,000.00 Cr
3201056 Grant- Gol-Swach Bharat Abhiya- Door to Door	5,40,000.00 Cr	5,40,000.00		
3201056 Grant- Gol-Swach Bharat Abhiyan-Individual Toilet	20,830.00 Cr			20,830.00 Cr
3201056 Swach Bharat Abhiyan FSTP	82,060.00 Cr	70,850.00		11,210.00 Cr
320 20 Grants-State Govt.	90,69,253.00 Cr	1,19,63,077.00	1,05,01,105.00	76,07,281.00 Cr
3202001 Grant GoMP-State Finance Commissions	8,61,789.00 Cr	28,77,894.00	20,16,105.00	
3202011 Road Development	9,01,000.00 Cr	22,26,000.00	13,25,000.00	
3202012 Grant GoMP-Mulbhoots	8,69,826.00 Cr	28,17,826.00	19,48,000.00	
3202019 Special Fund for ULB-Aaganwadi Bhawan	16,20,000.00 Cr			16,20,000.00 Cr
3202019-Special Fund-Primary School	1,19,626.00 Cr	1,19,626.00		
3202021 MLA LAD Fund	83,980.00 Cr	74,699.00	16,12,000.00	16,21,281.00 Cr
3202022 Grant GoMP-CM Urban Drinking Water Scheme	11,00,000.00 Cr	11,00,000.00		
320 20 510 Grant-GoMP Others	2,83,000.00 Cr	2,83,000.00		
32020- CM Urban Infrastructure 3rd Phase			15,00,000.00	15,00,000.00 Cr
32020- SDRF Grant			21,00,000.00	21,00,000.00 Cr
ANUGRAH GRANT	4,00,000.00 Cr			4,00,000.00 Cr
Drinking Water Grant	3,66,000.00 Cr			3,66,000.00 Cr
OTHER GRANTS	24,64,032.00 Cr	24,64,032.00		
320 80 Grant-Others	24,000.00 Cr	2,54,372.00	2,30,372.00	
3208081 Other Grant	24,000.00 Cr	2,54,372.00	2,30,372.00	
Secured Loan	3,32,42,303.52 Cr	6,73,268.74	4,78,961.00	3,30,47,995.78 Cr
Bank of India Loan - CM Drinking	1,83,88,098.52 Cr	1,99,844.74	2,46,336.00	1,84,34,589.78 Cr
HUDCO Loan 21036-CM Infra	1,04,95,165.00 Cr	4,73,424.00	2,32,625.00	1,02,54,366.00 Cr
HUDCO Loan 21036-CM Infra-2nd Phase	43,59,040.00 Cr			43,59,040.00 Cr
Grand Total	17,68,18,883.67 Cr	5,35,42,097.74	2,73,26,400.74	15,05,93,186.67 Cr

लेखापाल
नगर परिषद, पिपलोदा
जिला रतलाम (म.प्र.)

मुख्य नगर परिषद अधिकारी
नगर परिषद, पिपलोदा
जिला-रतलाम (म.प्र.)




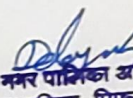
Nagar Parishad Piploda
Madhya Pradesh, India

Current Liabilities
Group Summary

1-Apr-2021 to 31-Mar-2022

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Sundry Creditors		39,978.00	99,946.00	59,968.00 Cr
KAILA MATA CONSTRUCTION		39,978.00	99,946.00	59,968.00 Cr
340 Deposits Received	69,71,161.00 Cr	4,920.00	4,97,999.54	74,64,240.54 Cr
340 10 Deposits Recd.-Contractors/Suppliers	68,06,241.00 Cr		3,59,349.54	71,65,590.54 Cr
340 10 01 Earnest Money Deposit	9,02,067.00 Cr			9,02,067.00 Cr
340 10 11 Security Deposit	59,04,174.00 Cr		3,59,349.54	62,63,523.54 Cr
340 20 Deposits Recd.-Revenues	60,120.00 Cr		91,200.00	1,51,320.00 Cr
340 20 01 Water Deposit	60,120.00 Cr		91,200.00	1,51,320.00 Cr
3401001000 Electricity Deposits		4,920.00	47,450.00	42,530.00 Cr
Water Deposit	1,04,800.00 Cr			1,04,800.00 Cr
350 Other Liabilities	51,18,135.00 Cr	4,47,99,334.00	4,62,73,636.07	65,92,437.07 Cr
350 10 Creditors	42,29,012.00 Cr	3,28,42,858.00	3,48,02,185.00	61,88,339.00 Cr
350 10 01 Suppliers Control Account	28,440.00 Cr			28,440.00 Cr
350 10 11 Contractors Control Account	38,61,017.00 Cr	19,42,160.00	39,44,160.00	58,63,017.00 Cr
350 10 21 Expenses Payable	3,39,555.00 Cr	2,85,54,993.00	2,85,12,320.00	2,96,882.00 Cr
Yash Construction Ratlam		23,45,705.00	23,45,705.00	
350 11 Employee Liabilities	7,60,709.00 Cr	1,08,18,733.00	1,00,58,024.00	
350 11 01 Employee Liabilities-Salaries, Wages & Bonus	7,60,709.00 Cr	1,08,18,733.00	1,00,58,024.00	
350 20 Recoveries Payable	1,28,414.00 Cr	11,37,743.00	14,13,427.07	4,04,098.07 Cr
3502015000 -Recoveries Payable Royalty Deduction			2,77,498.28	2,77,498.28 Cr
3502002 Recovery Payable Insurance Premium	2,320.00 Cr		2,070.00	4,390.00 Cr
3502003 Recoveries Payable-PF Deduction Others/NPS	18,142.00 Dr	4,32,193.00	2,21,263.00	2,29,072.00 Dr
3502007 PF NIGAM EMPLOYEE	96,424.00 Cr	1,90,812.00	2,49,169.00	1,54,781.00 Cr
350 20 120 Recoveries Payable-Profession Tax Deduction	37,723.00 Cr	19,884.00	26,085.00	43,924.00 Cr
350 20 13 Recoveries Payable-Labour Tax Deduction		66,006.00	66,006.52	0.52 Cr
350 20 22 Recoveries Payable-TDS on Contractor	14,589.00 Cr	2,92,503.00	2,81,434.05	3,520.05 Cr
GST	4,500.00 Dr	1,36,345.00	2,89,901.22	1,49,056.22 Cr
360 Provisions	2,85,854.00 Cr	2,85,854.00		
360 10 Provisions for Expenses	2,85,854.00 Cr	2,85,854.00		
Grand Total	1,23,75,150.00 Cr	4,51,30,086.00	4,68,71,581.61	1,41,16,645.61 Cr


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Nagar Parishad Piploda
Madhya Pradesh, India

Fixed Assets

Group Summary

1-Apr-2021 to 31-Mar-2022

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
410 Fixed Assets	8,09,35,611.00 Dr	27,57,293.00	72,098.00	8,36,20,806.00 Dr
410 10 Land	2,95,852.00 Dr			2,95,852.00 Dr
Land	2,95,852.00 Dr			2,95,852.00 Dr
410 20 Buildings and Structures	2,69,16,596.00 Dr	70,850.00		2,69,87,446.00 Dr
4102000 Building - Bus Stand & Shopping Complex	1,41,29,390.00 Dr			1,41,29,390.00 Dr
410 20 01 Building-Office	52,05,351.00 Dr			52,05,351.00 Dr
410 20 02 Building-Community	21,33,922.00 Dr			21,33,922.00 Dr
4102043000-FSTP Plant		70,850.00		70,850.00 Dr
410 20 89 Other Structures	7,69,713.00 Dr			7,69,713.00 Dr
Building	46,78,220.00 Dr			46,78,220.00 Dr
410 30 Roads & Bridges	3,11,82,265.00 Dr			3,11,82,265.00 Dr
410 30 01 Road-Concrete	2,88,68,092.00 Dr			2,88,68,092.00 Dr
Bridge	23,14,173.00 Dr			23,14,173.00 Dr
410 31 Sewerage and Drainage	88,59,856.00 Dr			88,59,856.00 Dr
410 31 02 Drain-Open	88,59,856.00 Dr			88,59,856.00 Dr
410 32 Waterways	9,93,300.00 Dr	5,75,401.00	46,610.00	15,22,091.00 Dr
410 32 16 Water-Pump		5,23,869.00	46,610.00	4,77,259.00 Dr
410 32 50 Water-Overhead Tank (OHT)		51,532.00		51,532.00 Dr
Waterways	9,93,300.00 Dr			9,93,300.00 Dr
410 33 Public Lighting	19,01,653.00 Dr	8,57,476.00	25,488.00	27,33,641.00 Dr
410 33 01 Public Light-Lamp Post		8,57,476.00	25,488.00	8,31,988.00 Dr
Public Lighting	19,01,653.00 Dr			19,01,653.00 Dr
41040 Plant & Machinery	90,700.00 Dr	99,710.00		1,90,410.00 Dr
410 34 11 Fogging Machine	90,700.00 Dr	99,710.00		1,90,410.00 Dr
410 50 Vehicles	86,90,492.00 Dr	10,99,400.00		97,89,892.00 Dr
4105090000Vehicle-	86,90,492.00 Dr	10,99,400.00		97,89,892.00 Dr
410 60 Office & Other Equipments	5,00,763.00 Dr			5,00,763.00 Dr
410 60 02 Computer	2,46,098.00 Dr			2,46,098.00 Dr
4106004000Photo-Copier	12,559.00 Dr			12,559.00 Dr
4106007-Biometric Machine	31,060.00 Dr			31,060.00 Dr
410 60 07 Office Equipment-Others-	1,48,206.00 Dr			1,48,206.00 Dr
4106010000CC TV System	47,040.00 Dr			47,040.00 Dr
4106080 Computer Software	15,800.00 Dr			15,800.00 Dr
41070 Furniture,Fixtures,Fittings and ElectricalAppliances	14,50,242.00 Dr	54,456.00		15,04,698.00 Dr
410 70 03 Almirah	10,500.00 Dr			10,500.00 Dr
4107007 Furnitures Other	14,39,742.00 Dr	54,456.00		14,94,198.00 Dr
41080 Other Assets	53,892.00 Dr			53,892.00 Dr
Statues	53,892.00 Dr			53,892.00 Dr
Accumulated Depreciation	3,98,07,095.00 Cr		74,65,555.00	4,72,72,650.00 Cr
411 20 Accu.Dep Buildings and Structures			5,389.00	5,389.00 Cr
41120 Building	43,77,863.00 Cr		8,99,582.00	52,77,445.00 Cr
Carried Over	4,11,28,516.00 Dr	27,57,293.00	75,37,653.00	3,63,48,156.00 Dr



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continued

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	4,11,28,516.00 Dr	27,57,293.00	75,37,653.00	3,63,48,156.00 Dr
411 30 Accu. Dep. Roads & Bridges	2,34,74,470.00 Cr		44,54,609.00	2,79,29,079.00 Cr
41131 Sewerage & Drainage	37,85,803.00 Cr		5,90,657.00	43,76,460.00 Cr
41132 Waterways	9,93,290.00 Cr		1,33,173.00	11,26,463.00 Cr
41133 Public Lighting	11,58,759.00 Cr		2,33,039.00	13,91,798.00 Cr
41140 Plant & Machinery	42,765.00 Cr		14,056.00	56,821.00 Cr
41150 Vehicles	52,17,719.00 Cr		9,36,514.00	61,54,233.00 Cr
41160 Office & Other Equipment	2,89,848.00 Cr		50,076.00	3,39,924.00 Cr
41170 Furniture	4,66,578.00 Cr		1,48,460.00	6,15,038.00 Cr
12 Capital Work-in-Progress	8,83,79,361.00 Dr	72,96,724.61		9,56,76,085.61 Dr
412 10 CWIP Out of Specific Grants	2,75,81,520.00 Dr			2,75,81,520.00 Dr
412 10 11 CWIP Grant-Roads & Bridge	46,265.00 Dr			46,265.00 Dr
4121011 CWIP Grant-Roads & Bridge CM Adho (Not Comp)	95,13,386.00 Dr			95,13,386.00 Dr
4121021 CWIP- Drains CM Adho (Not Complete)	64,28,227.00 Dr			64,28,227.00 Dr
4121021 CWIP Grant-Sewerage & Drainage	1,08,05,626.00 Dr			1,08,05,626.00 Dr
4121041000 CWIP Grant-Public Lighting	7,88,016.00 Dr			7,88,016.00 Dr
41220 CWIP Out of Special Grant	5,75,65,402.00 Dr	72,96,724.61		6,48,62,126.61 Dr
4121001 CWIP Public Toilets (Not Complete)	50,28,190.00 Dr			50,28,190.00 Dr
4121031 CWIP Waterways Cm Peyjal Yojna (Not Complete)	5,09,76,133.00 Dr			5,09,76,133.00 Dr
4122011 CWIP Spl. Fund- Roads Bridges		72,96,724.61		72,96,724.61 Dr
4124001 CWIP Individual Toilet (Not Complete)	15,61,079.00 Dr			15,61,079.00 Dr
41240 CWIP Out of Own Resources	32,32,439.00 Dr			32,32,439.00 Dr
4124001 CWIP Office Building	6,86,856.00 Dr			6,86,856.00 Dr
4124051000 CWIP-Plant & Machinery	4,73,295.00 Dr			4,73,295.00 Dr
41240 CWIP Building	20,72,288.00 Dr			20,72,288.00 Dr
Grand Total	12,95,07,877.00 Dr	1,00,54,017.61	75,37,653.00	13,20,24,241.61

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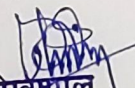



Nagar Parishad Piploda
Madhya Pradesh, India

Current Assets
Group Summary

1-Apr-2021 to 31-Mar-2022

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)				
GANESH SUWAM SAHETA SAMU		25,000.00		25,000.00 Dr
VINAK SUYAM SAHETA SAMU		5,000.00		5,000.00 Dr
		20,000.00		20,000.00 Dr
Loans & Advances (Asset)				
460 10 Loans and Advances to Employees	2,34,870.00 Cr	2,30,000.00	1,78,340.00	1,83,210.00 Cr
460 10 41 Advance-Food/Ration	2,34,870.00 Cr	2,30,000.00	1,78,340.00	1,83,210.00 Cr
	2,34,870.00 Cr	2,30,000.00	1,78,340.00	1,83,210.00 Cr
Cash & Bank Balances				
450 Cash and Bank Balance	4,81,79,302.67 Dr	5,02,09,016.58	7,79,75,149.58	2,04,13,169.67 Dr
45020 Balance with Bank - Maincashbook	4,81,79,302.67 Dr	5,02,09,016.58	7,79,75,149.58	2,04,13,169.67 Dr
45022 Other Scheduled Banks	4,49,71,039.27 Dr	5,00,37,402.58	7,78,04,416.78	1,72,04,025.07 Dr
	32,08,263.40 Dr	1,71,614.00	1,70,732.80	32,09,144.60 Dr
	49,351.00 Dr			49,351.00 Dr
430 Stock-in-Hand	49,351.00 Dr			49,351.00 Dr
430 10 Stock-Stores				
Sundry Debtors (Receivables)				
431 10 Receivable for Property Tax	1,05,92,373.00 Dr	25,77,647.00	18,88,740.00	1,12,81,280.00 Dr
431 20 Receivable for Other Taxes	51,741.00 Dr	3,64,801.00	3,65,394.00	51,148.00 Dr
431 40 Receivable From Other Sources	6,67,160.00 Dr	22,12,846.00	15,23,346.00	13,56,660.00 Dr
43150 Receivable From Government	1,26,353.00 Dr			1,26,353.00 Dr
	97,47,119.00 Dr			97,47,119.00 Dr
Loans, Advances and Deposits				
46060 Deposit with External Agencies		85,000.00	85,000.00	
		85,000.00	85,000.00	
Grand Total	5,85,86,156.67 Dr	5,31,26,663.58	8,01,27,229.58	3,15,85,590.67 Dr


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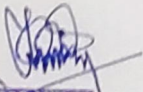

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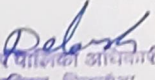


Nagar Parishad Piploda
Madhya Pradesh, India

420 80 Other Investments
Group Summary
1-Apr-2021 to 31-Mar-2022

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Equitas Small Finance Bank	11,00,000.00 Dr			11,00,000.00 Dr
Grand Total	11,00,000.00 Dr			11,00,000.00 Dr


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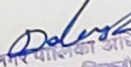
Nagar Parishad Piploda
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Profit & Loss A/c

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
Indirect Expenses	5,95,41,220.73	Indirect Incomes	6,32,74,356.47
210 Establishment Expenses	1,20,88,348.00	110 Tax Revenue	26,04,086.00
220 Administrative Expenses	58,24,217.00	120 Assigned Revenues & Compensation	1,09,53,418.00
230 Operation & Maintenance	61,39,086.00	130 Rental Income From Municipal Properties	5,63,429.00
240 Interest & Finance Charges	2,34,825.73	140 Fees & User Charges	10,00,854.00
240 Interest & Finance Charges	2,46,336.00	150 Sale & Hire Charges	8,300.00
250 Programme Expenses	32,853.00	160 Revenue Grants, Contribution & Subsidies	4,76,25,702.00
260 Revenue Grant, Contribution & Subsidies	2,75,10,000.00	171 Interest Earned	4,66,284.00
272 Depreciation	74,65,555.00	180 Other Income	52,283.47
Nett Profit	37,33,135.74		
Total	6,32,74,356.47	Total	6,32,74,356.47


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Nagar Parishad Piploa
Madhya Pradesh, India

Indirect Incomes

Group Summary

1-Apr-2021 to 31-Mar-2022

	Closing Balance	
	Debit	Credit
110 Tax Revenue		26,04,026.00
110 01 Property Tax		7,06,098.00
110 01 01 Property Tax-Building-Residential Use		3,84,801.00
11001 Samekit Kar Consolidated		3,41,297.00
110 02 10 Water Tax		13,84,080.00
1100201 Water Tax		13,84,080.00
110 03 Sewerage Tax		23,839.00
1100304 Surcharge Tax on Others		23,839.00
110 06 Education Tax		3,08,804.00
110 06 01 Education Cess		3,08,804.00
110 80 Others Taxes		1,81,885.00
110 80 21 Urban Development Cess		1,81,885.00
120 Assigned Revenues & Compensation		1,09,53,418.00
120 10 Taxes & Duties Collected by Others		8,05,418.00
120 10 11 Stamp Duty on Transfer of Properties		8,05,418.00
12020 Compensation in Lieu of Taxes & Duties		1,03,48,000.00
120 20 01 Compensation-Octroi		99,86,000.00
120 20 22 Compensation-Passenger Tax		3,82,000.00
130 Rental Income From Municipal Properties		5,63,429.00
130 10 Rent From Civic Amenities		5,13,190.00
1301001 Rent-Market		4,33,630.00
1301002 Rent-Shopping Complexes		11,740.00
1301003 Rent-Community Halls		65,620.00
1301011 Mutation Charge Application		2,200.00
130 40 Rent From Lease of Land		50,239.00
130 40 01 Rent-Lease of Land		50,239.00
140 Fees & User Charges		10,00,854.00
140 11 Licensing Fee		2,320.00
140 11 01 License Fee-Trade		2,320.00
140 12 Fees for Grant of Permit		1,40,932.00
140 12 01 Permission Fee-Building Plan		1,38,432.00
1401207000 Permission Fee- Others		2,500.00
140 13 Fees for Certificate Or Extract		7,120.00
140 13 09 Fee-Copy of Certificate/Extract		7,120.00
140 20 Penalties and Fines		1,29,391.00
140 20 02 Penalty & Fine-Water Tax		86,891.00
140 20 04 Penalty & Fine-Other		42,500.00
140 40 Other Fees		2,62,836.00
1404001000 Advertisement Fees		34,000.00
140 40 13 Fee-Application		11,812.00
140 40 17 Connection Charges-Water Supply		2,16,950.00
Carried Over		1,51,21,787.00



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continued ...

		Closing Balance	
		Debit	Credit
Brought Forward			1,51,21,787.00
140 40 22 000	Fee-RTI Act		74.00
140 50	User Charges		3,17,118.00
140 50 02 000	User Charges-Septic Tank Cleaning		1,04,000.00
140 50 09	User Charges-Water Supply by Tanker		31,590.00
1405010	User Charges-Solid Waste Management		1,81,528.00
140 60	Entry Fees		76,840.00
140 60 11 000	Entry Fee-Bus Stand		76,840.00
14070	Service/ Administrative Charges		9,700.00
140 70 080	Charges for NOC-Charges		9,700.00
14080	Other Charges/Fees		54,597.00
140 80 81 000	Other Charges		54,597.00
150	Sale & Hire Charges		8,300.00
150 11	Sale of Forms & Publications		8,300.00
150 11 01	Sale-Tender		8,000.00
150 11 02	Sale-Ration Card & Other Forms		300.00
160	Revenue Grants, Contribution & Subsidies		4,76,25,702.00
1601001	Grant Revenue (State Govt.)		1,01,25,172.00
1601011	Grant Revenue Central Govt		3,75,00,530.00
171	Interest Earned		4,66,284.00
171 10	Interest From Bank Accounts		4,66,284.00
171 10 01	Interest-Saving Bank Account		4,66,284.00
180	Other Income		52,283.47
180 80	Miscellaneous Income		52,283.47
Grand Total			6,32,74,356.47

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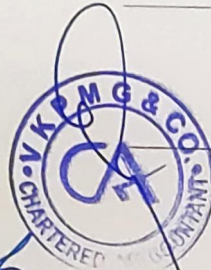


Nagar Parishad Piploda
Madhya Pradesh, India

Indirect Expenses
Group Summary

1-Apr-2021 to 31-Mar-2022

210 Establishment Expenses	Closing Balance	
	Debit	Credit
21010 Salaries, Wages & Bonus	1,20,88,348.00	
2101001 Salaries Wages & Bonus	1,09,56,312.00	
2101022000 Wages-Temporary Staff	1,07,34,055.00	
210 20 Benefits and Allowances	2,22,257.00	
2102007 Dearness Allowance	4,97,036.00	
2102033000 Other Allowance	24,147.00	
2102061 Staff Welfare Expenses	2,57,283.00	
21040 Retirement & Other Benefits	2,15,606.00	
2104011 Leave Encashment	6,35,000.00	
220 Administrative Expenses	6,35,000.00	
220 11 Office Maintenance	58,24,217.00	
2201101 Electricity Expenses	32,94,490.00	
2201103000 Office Maintenance-Cleaning	31,87,226.00	
220 11 04 Water Expense	60,000.00	
220 12 Communication Expenses	47,264.00	
2201201 Telephone Expenses	15,723.00	
22020 Books & Periodicals	15,723.00	
2202002 Newspapers	7,560.00	
22021 Printing & Stationary	7,560.00	
2202101 Printing & Stationary	32,166.00	
2202103 Computer Stationary & Consumables	20,586.00	
22030 Travel & Conveyance	11,580.00	
2203004 Travel & Conveyance-Officers	9,40,844.00	
2203005 Travel & Conveyance Staff	8,036.00	
2203011 Fuel, Petrol, Diesel- Own Vehicle	8,293.00	
22050 Audit Fees	9,24,515.00	
2205001 Audit Fees	41,064.00	
22051 Legal Expenses	41,064.00	
2205101 Legal Fee	78,760.00	
22052 Professional and Other Fees	78,760.00	
2205201 Technical Fee	1,68,446.00	
22052 Profesional & Oher Fees	99,946.00	
22060 Advertisement Expenses	68,500.00	
2206001 Advertisement Expenses	1,96,525.00	
2206031 Cultural Event Expenses	1,51,155.00	
2206032 National Festival Celebration Expense	7,550.00	
22080 Other Administrative Expenses	37,820.00	
2208051 Misc Expenses	1,39,193.00	
22040 Insurance Vehicle	1,39,193.00	
22060 COVID EXP	62,399.00	
Carried Over	8,47,047.00	
	1,79,12,565.00	



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	Closing Balance	
	Debit	Credit
Brought Forward	1,79,12,565.00	
230 Operation & Maintenance	61,39,206.00	120.00
23020 Bulk Purchase	30,21,494.00	
230 2003 Bulk Purchase-Water Supply Items	6,46,798.00	
2302041 Bulk Purchase- Electrical Store	1,80,562.00	
23020-60 Bulk Purchase Stationary	1,10,392.00	
2302070000 Bulk Purchase- Others	20,56,707.00	
2303070 Bulk Purchase- Water Works Material	27,035.00	
23040 Hire Charges	9,800.00	
2304002 Hire Charges Vehicle	9,800.00	
23050 R & M Infrastructure Assets	10,81,608.00	
2305001 R & M- Road	1,42,092.00	
2305007000R & M-Causeway/Culvert	1,49,893.00	
2305021 R & M Water Ways	2,93,348.00	
2305026000R & M-Water-Pump	1,44,000.00	
2305027000R & M-Water Dist.Pipeline	1,775.00	
230 50 28 R & M-Water-Hand Pump	3,50,500.00	
230 51 R & M-Civic Amenities	4,40,012.00	
230 51 01 R & M-Park,Nurseries & Garden	4,40,012.00	
23052 R & M- Building	55,720.00	120.00
23052002 R & M Building - Community	55,700.00	
2305222000R & M-Burial /Cremation Ground		120.00
2305289 R & M- Other Structures	20.00	
23053 R & M Vehicles	1,65,182.00	
2305301 R & M Vehicles	1,65,182.00	
23055 R&M Office Equipment	21,350.00	
2305502 R & M - Computer	21,350.00	
230 57 03 R & M Plant & Machinery	3,51,450.00	
2305760000R & M-Motor Pump	3,51,450.00	
23080 Other Operating & Maintenance Expenses	9,92,290.00	
23080030000 & M-Garbage & Clearance Expenses	9,92,290.00	
23056 R&M Electrical Fitting	300.00	
Interest & Finance Charges	2,34,825.73	
24050 Interest on Loans From Banks & Other Financial Institutions	2,32,625.00	
2405002000 Interest-Loan From HUDCO	2,32,625.00	
24070 Bank Charges	2,200.73	
2407001 Bank Charges	2,200.73	
Interest & Finance Charges	2,46,336.00	
240500- Interest From BOI Loan	2,46,336.00	
Programme Expenses	32,853.00	
2502003 Education Programme Expenses	6,700.00	
2502012 Welfare Programmes-Other	26,153.00	
Revenue Grant,Contribution & Subsidies	2,75,10,000.00	
26020 Contribution Given	2,75,10,000.00	
Carried Over	5,20,75,785.73	



लेखापाल

नगर परिषद, पिपलीदा
जिला रतनाम (म.प्र.)

प्रमुख निगर पारिशद जलिकारी
नगर परिषद, पिपलीदा
जिला-रतनाम (म.प्र.)

	Closing Balance	
	Debit	Credit
Brought Forward	5,20,75,785.73	120.00
72 Depreciation	74,65,555.00	
272 20 Dep. Buildings	8,99,582.00	
272 30 Dep. Roads & Bridges	44,54,609.00	
272 31 Dep. Sewerage and Drainage	5,90,657.00	
272 32 Dep. Waterways	1,33,173.00	
272 33 Dep. Public Lighting System	2,33,039.00	
27240 Dep. Plant & Machinery	14,056.00	
272 50 Dep. Vehicles	9,36,514.00	
272 60 Dep. Office & Other Equipments	50,076.00	
272 70 Dep. Furniture, Fixtures, and Ele Appliances	1,53,849.00	
Grand Total	5,95,41,340.73	120.00

लेखापाल
नगर परिषद, पिपलीदा
जिला रतलाम (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलीदा
जिला-रतलाम (म.प्र.)



Nagar Parishad Piploda
Madhya Pradesh, India

Receipts and Payments
1-Apr-2021 to 31-Mar-2022

Receipts	Amount	Payments	Amount
Opening Balance	48,179,302.67	3 Capital Receipts & Liabilities	673,268.74
450 Cash & Bank Balances		330 Secured Loan	673,268.74
3 Capital Receipts & Liabilities	17,837,477.00	Current Liabilities	876,732.00
320 Grants, Contribution for Specific Purposes		35020 Recoveries Payable	876,732.00
Current Liabilities	136,051.00	Fixed Assets	6,973,060.00
340 Deposits Received		410 Fixed Assets	6,973,060.00
Indirect Incomes	14,959,747.47	Current Assets	25,000.00
110 Tax Revenue	1,915,179.00	Deposits (Asset)	225,720.00
120 Assigned Revenues & Compensation	10,953,418.00	Loan & advances	51,925,627.73
130 Rental Income From Municipal Properties	563,429.00	Indirect Expenses	
140 Fees & User Charges	1,000,854.00	210 Establishment Expenses	12,152,710.00
150 Sale & Hire Charges	8,300.00	220 Administrative Expenses	6,091,098.00
171 Interest Earned	466,284.00	230 Operation & Maintenance	6,136,766.00
160 Other Income	52,283.47	240 Interest & Finance Charges	2,200.73
		260 Revenue Grants Subsidies	27,510,000.00
		250 Programme Expenses	32,853.00
		Closing Balance	20,413,169.67
		450 Cash & Bank Balances	20,413,169.67
Total	81,112,578.14	Total	81,112,578.14

लेखापाल
नगर परिषद, पिपलौदा
जिला रतलाम (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-रतलाम (म.प्र.)

