



NRPB & ASSOCIATES

CHARTERED ACCOUNTANTS

Flat No.104, Platinum, Mahendra Green Woods Extension,
Jatkhedhi -Bhopal – 462047 Email –nrpbfca@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
SONKACH NAGAR PARISHAD,

TO,
THE MEMBERS OF NAGAR PALIKA,
SONKACH NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **SONKACH NAGAR PARISHAD** ("the **ULB**"), which comprise the Balance Sheet as at 31 March 2022, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

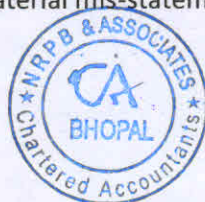
Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the 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 internal financial control, 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

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.



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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by **ULB's** Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Qualified 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2022;
- b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as **Annx-A** and As Provided data by ULB.

Emphasis of Matters

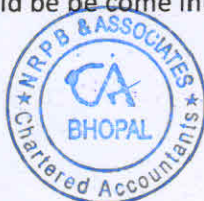
We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 7469 dated 21/04/2022, and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue

- i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be come into the notice of CMO.



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

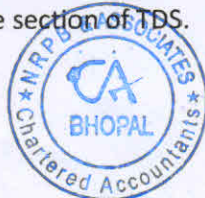
- iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.
- iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.
- v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**
- vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and It was matched but we have checked Tally cash book, bank book, Day Book & Trial Balance which was not prepared As Per MPMAM Rules/Lekha Rules of Municipalities and we didn't found Opening carry forward balance in proper Manner, All Grants and Grant Receipts (PMAY, SWM, CM INFRA, OTHER GRANTS etc) and Interest Receipts entries, Provision, Investment, Receivables, Payables and Loan was not Keeping in Proper manner.
- vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
- Details with respect to quarterly and monthly target set for the FY 2021-22 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

- i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
 - ULB are in practice of not deducting TDS and Deposit on every Payment of More than Rs. 25000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.

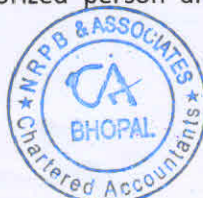


मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

- ii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries now this account balance is transferred into PFMS A/C.
- iii) We verified the expenditure and found that they are generally not in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
- ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

3. Audit of Book Keeping

- i) We checked the Books of Accounts and found it in accordance with Annual Financial Statements but closing balance is unmatched.
- ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
- iii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.
- iv) We checked the grant register and found it in accordance with receipts and payments of particular grant but it was not maintain in proper manner.
- v) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.
- vi) We found some figures in cash book mentioned cut in total and written other total in side but didn't signed by authorized person and some where Previous total is not carry forward in next day.



87
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

4. Audit of Fixed Deposit Receipts

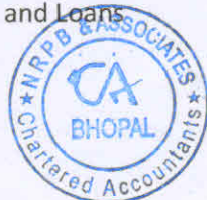
We have found ULB carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period. We have checked all Fixed Deposit and term deposit maintained by ULB as with the provided documents details are given below-

S.N.	Bank Name	FDR No.	Investment Date	Maturity Date	Rate of Interest	Investment Amount	Maturity Amount
1	IDFC Bank	Not Provided	Not Provided	Not Provided	Not Provided	8400000.00	9306038.31
Total						8400000.00	9306038.31

i) Audit of Tenders/ Bids

- i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
- ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases were contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.
- iv) We found that ULB is not taking strict action against delay in completion of work or slow process in work.
- v) We have test checked the Contractor's files and found that security deposit Register is not updated and we didn't found outstanding details of security deposit.

5. Audit of Grants and Loans



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

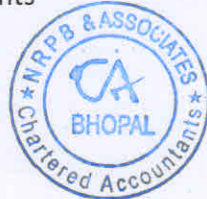
- i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct but we found PMAY Grant distribution detailed records not maintained by ULB (Beneficiary wise). Grant Proper record is not maintained cannot matched with utilization certificates.(Annexure-A)
- ii) We have Found that ULB is taken Loan from HUDCO for CM Infrastructure work details given below-

S.N.	Loan Amount Disbursed	Loan Outstanding	Remarks
1	6,50,01,000.00	4,93,25,264.00	ULB should maintain Loan Register and update in every quarter at the time of Repayment. (This is joint Loan by Department and ULB (UADD-75% and 25% ULB) As per the records provided by ULB

- iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found not ULB maintain Grant Register but not update regular basis.

NRPB & ASSOCIATES

Chartered Accountants



Partner

CA Priyanka Bharadwaj



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

ANNEXURE – A
(Part of Annexed Audit Report)
Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS but not Depositing, at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
 - a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - d) ULB is not collecting GST on Rent Income and not deducting GST TDS 2% on any transaction more Two lakh fifty thousand. GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.
 - e) ULB is not Maintaining Proper record of TDS and GST collection and Depositing .Monthly deposit and timely filling return is required as per Goods and services rules regulation.
2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observations are as follows:-

S. No	Particulars	Actual Receipts as per Cashier Cash Book	As per Department Records	Differences
1	Property Tax	536350	563206	-26856
2	Samekit Kar	273314	285718	-12404
3	Urban Development Cess	188315	192022	-3707
4	Education Cess	137019	132213	4806
5	Rent	762966	956637	-193671
6	Water Tax	765341	721038	44303
Total		7646270	2663305	2850834



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

3. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
4. We have unable to verified the Quarterly TDS Returns from the website of TDS TRACES because ULB hasn't not provided ID Password.
5. We have gone through Contractor's file on random basis and observed the following:-
- (a) That majority of works contract are not completed within stipulated time.
 - (b) No approval for extension of time period is obtained from the authority.
 - (c) No penalty or Compensation is charged from contractors for delay in the work.
 - (d) No completion certificates are issued by the Engineers to any contractor.
 - (e) Final bill payments are still due in every file which we checked.
 - (f) Documents regarding Provident Fund Registration are not available on records.
 - (g) Documents regarding Labour Act Registration are not available on records.
 - (h) Labour Report is not available.
 - (i) Royalty Certificate is also not available.
 - (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
 - (k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
 - (l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.
6. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and as per utilization certificate not matched.



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

TABLE :2

Nagar Parishad Sonkach
BALANCE SHEET
As on 31ST MARCH 2022

	Particulars	Schedule No.	Current Year (2021-22)	Previous Year (2020-21)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	73,76,014.42	6,88,55,656.71
	Earmarked Funds	B-2	13,05,448.00	13,05,448.00
	Reserves	B-3	68,41,062.37	-
	Total Reserves and Surplus		1,55,22,524.79	7,01,61,104.71
A-2	Grants, Contributions for Specific Purpose	B-4	3,45,79,659.00	4,00,78,943.74
A3	Loans			
	Secured Loans	B-5	1,17,65,065.00	-
	Unsecured Loans	B-6	-	-
	Total Loans		1,17,65,065.00	-
	TOTAL SOURCES OF FUNDS (A1-A3)		6,18,67,248.79	11,02,40,048.45
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		17,42,53,119.59	17,09,63,841.59
	Less : Accumulated depreciation		12,15,98,296.57	10,89,02,239.57
	Net Block		5,26,54,823.02	6,20,61,602.02
	Capital Work in Progress		13,00,000.00	10,00,000.00
	Total Fixed Assets		5,39,54,823.02	6,30,61,602.02
B2	Investments			
	Investments-General Fund	B-12	93,06,038.31	5,27,40,000.00
	Investments-other Fund	B-13	-	-
	Total Investment		93,06,038.31	5,27,40,000.00
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	56,800.00	7,700.00
	Sundry Debtors (Receivables)	B-15	69,26,361.00	1,00,44,988.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	2,750.00	-
	Cash and Bank Balance	B-17	2,26,56,464.23	1,36,84,875.00
	Loans , advances and deposits	B-18	4,40,296.00	-
	Total Current Assets		3,00,82,671.23	2,37,37,563.00
B4	Current Liabilities and Provisions			
	Deposits received	B-7	54,78,984.34	55,98,984.34
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	2,55,21,234.43	2,37,00,132.43
	Provisions	B-10	4,76,065.00	-
	Total Current Liabilities		3,14,76,283.77	2,92,99,116.77
B5	Net Current Assets (B3-B4)		(13,93,612.54)	(55,61,553.77)
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		6,18,67,248.79	11,02,40,048.25
	Notes to the Balance Sheet	B-21		



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

Nagar Parishad Sonkach

As on 31.03.2022

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	6,88,55,656.71
	Addition during the year	68,55,416.80
	. Surplus for the year	-
	. Transfers	-
	Total (Rs.)	7,57,11,073.51
	Deductions during the year	6,68,10,586.00
	. Deficit for the year	15,24,473.09
	. Transfers	-
	Balance at the end of the Current year	73,76,014.42



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

Nagar Parishad Sonkach

As on 31.03.2022

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

Particulars	Trust & Agency Funds	Total
ACCOUNT CODE	3117001	
(a) Opening Balance	13,05,448.00	13,05,448.00
(b) Additions to the Special Fund		
Grant Received from Govt.	-	-
* Transfer From Municipal Fund	-	-
* Interest / Dividend earned on Special Fund Investments	-	-
* Profit on disposal of Special Fund Investments		
* Appreciation in Value of Special Fund Investments		
* Other Addition (Specify nature)		-
Total (b)	13,05,448.00	13,05,448.00
(c) Payments out of Funds	-	-
[I] Capital Expenditure on		
* Fixed Assets	-	-
* others		
[ii] Revenue Expenditure on		
* Salary , Wages and allowances etc.		
* Rent other administrative Charges		
* [iii] Other		-
* Loss on disposal of Special fund Investments		
* Diminution in Value of Special Fund Investments		
* Transferred to Municipal Fund		-
Total (c)	-	-
Advances for expenses (d)	-	-
Net Balance at the year end (a+b)-(c+d)	13,05,448.00	13,05,448.00



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	-	3,90,74,238.74	3,90,74,238.74	3,22,33,176.37	68,41,062.37
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
	Addition During Year		-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	-	3,90,74,238.74	3,90,74,238.74	3,22,33,176.37	68,41,062.37



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

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

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	2,07,27,143.74	1,93,51,800.00	-	-	4,00,78,943.74
(b) Additions to the Grants*					
* Grants received during the year	-	3,35,74,954.00		-	3,35,74,954.00
* Interest / Dividend earned on Grant Investments					-
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
* Other Addition	-	-			-
Total (b)	-	3,35,74,954.00	-	-	3,35,74,954.00
Total (a+b)	2,07,27,143.74	5,29,26,754.00	-	-	7,36,53,897.74
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	1,56,85,956.74	2,33,88,282.00			3,90,74,238.74
* Capital Expenditure on other					-
* Revenue Expenditure on	-	-			-
* Salary , Wages and allowances etc.					
* Rent					
* Other:	-	-		-	-
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Refunded					
* Other administrative Charges					
Total (c)	1,56,85,956.74	2,33,88,282.00	-	-	3,90,74,238.74
Net Balance at the year end (a+b)-(c)	50,41,187.00	2,95,38,472.00	-	-	3,45,79,659.00



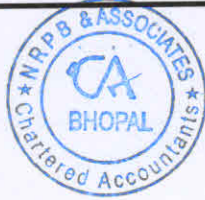
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	1,17,65,065.00	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	1,17,65,065.00	-



मुख्य नगर पालिका अधिकारी
नगर पालिका, सोनकच
प्रस्तावित (स.प्र.)

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-6: Unsecured Loans

Accounting Code 3310000

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



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	54,78,984.34	55,98,984.34
3401011	Security Deposit		
3402001	Water deposit		
3401001	Earnest Money Deposit		
Total Deposits Received		54,78,984.34	55,98,984.34



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-8 : Deposits Works

Accounting Code 3410000

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



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	1,04,76,992.00	1,04,76,992.00
3501100	Employee Liabilities	24,69,456.00	12,64,848.00
3501200	Loan	-	-
3502000	Recoveries Payable	1,25,74,786.43	1,19,58,292.43
3503000	Government Dues Payable		
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	2,55,21,234.43	2,37,00,132.43



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	4,76,065.00	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	4,76,065.00	-



\$

87

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

Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
	2	3	4	6	7	8	10	11	12
4101000	Land	5.00		5.00			-	5.00	5.00
4102000	Building	1,97,79,447.00		1,97,79,447.00	64,17,010.10	6,59,315.00	70,76,325.10	1,27,03,121.90	1,33,62,436.90
4103000	Roads and Bridges	4,16,36,865.00	15,07,347.00	4,31,44,212.00	2,55,23,611.98	61,63,459.00	3,16,87,070.98	1,14,57,141.02	1,61,13,253.02
4103100	Sewerage and Drainage	1,92,38,802.69		1,92,38,802.69	43,89,855.67	12,82,587.00	56,72,442.67	1,35,66,360.02	1,48,48,947.02
4103200	Water Ways	5,43,16,499.90	10,52,028.00	5,53,68,527.90	5,73,83,467.42	14,63,115.00	5,88,46,582.42	(34,78,054.52)	(30,66,967.52)
4103300	Public Lighting	75,25,311.00		75,25,311.00	34,72,511.05	7,52,531.00	42,25,042.05	33,00,268.95	40,52,799.95
4104000	Plants & Machinery	14,07,508.00		14,07,508.00	4,69,765.10	1,40,751.00	6,10,516.10	7,96,991.90	9,37,742.90
4105000	Vehicles	85,61,944.00		85,61,944.00	65,97,224.00	8,56,194.00	74,53,418.00	11,08,526.00	19,64,720.00
4106000	Office & other Equipments	4,00,115.00	5,84,603.00	9,84,718.00	1,80,542.00	1,56,932.00	3,37,474.00	6,47,244.00	2,19,573.00
4107000	Furniture, Fixture, Fittings and Electrical Appliances	1,79,47,430.00	1,45,300.00	1,80,92,730.00	44,68,252.25	12,06,182.00	56,74,434.25	1,24,18,295.75	1,34,79,177.75
4108000	Other Fixed Assets	1,49,914.00		1,49,914.00		14,991.00	14,991.00	1,34,923.00	1,49,914.00
	Total	17,09,63,841.59	32,89,278.00	17,42,53,119.59	10,89,02,239.57	1,26,96,057.00	12,15,98,296.57	5,26,54,823.02	6,20,61,602.02
4120000	Capital WIP	10,00,000.00	3,00,000.00	13,00,000.00				13,00,000.00	10,00,000.00



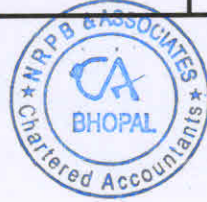
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		93,06,038.31	93,06,038.31	52740000.00
	Total Investments General Fund		93,06,038.31	93,06,038.31	5,27,40,000.00



\$

7

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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

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



\$

7

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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	56,800.00	7,700.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	56,800.00	7,700.00



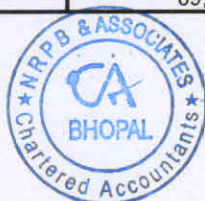
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	-	-	-	-
	Less than 3 years *	4,71,591.00	-	4,71,591.00	11,00,000.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	4,71,591.00	-	4,71,591.00	11,00,000.00
	Net Receivables for Property Taxes	4,71,591.00	-	4,71,591.00	11,00,000.00
43120	Receivables for Other Taxes	-	-	-	-
	Less than 3 years *	12,39,329.00	-	12,39,329.00	17,72,261.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	12,39,329.00	-	12,39,329.00	17,72,261.00
	Net Receivables for Other Taxes	-	-	-	-
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	31,09,418.00	-	31,09,418.00	45,12,727.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	31,09,418.00	-	31,09,418.00	45,12,727.00
	Net Receivables for Fees & User Charges	-	-	-	-
43140	Total Receivable From Other Sources	-	-	-	-
	Less than 3 years *	21,06,023.00	-	21,06,023.00	26,60,000.00
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	21,06,023.00	-	21,06,023.00	26,60,000.00
	Total Sundry Debtors(Receivables)	69,26,361.00	-	69,26,361.00	1,00,44,988.00



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	2,750.00	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	2,750.00	-



\$

87

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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	2,26,56,464.23	1,36,84,875.00
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	2,26,56,464.23	1,36,84,875.00
4504000	Balance with Bank-Special Funds	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	-	-
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balance	2,26,56,464.23	1,36,84,875.00



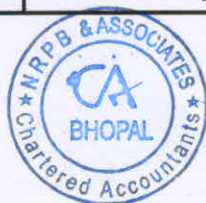
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	4,40,296.00	-	-	4,40,296.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies (PHE)	-	-	-	-	-
4608000	-Other Current Assets	-	-	-	-	-
	Sub -Total	-	4,40,296.00	-	-	4,40,296.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	4,40,296.00	-	-	4,40,296.00



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-19: Other Assets

Accounting Code 4700000

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



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

Nagar Parishad Sonkach
As on 31.03.2022

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

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



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

Nagar Parishad Sonkach
INCOME AND EXPENDITURE STATEMENT

FOR THE PERIOD FROM 1st April 2021 to 31st March 2022

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (2021-22) (Rs.)
A	INCOME		
	Tax Revenue	IE-1	7,20,231.00
	Assigned Revenues & Compensation	IE-2	3,09,49,725.00
	Rental Income From Municipal Properties	IE-3	6,67,754.00
	Fees & User Charges	IE-4	4,76,090.00
	Sale & Hire Charges	IE-5	9,550.00
	Revenue Grants, Contributions & Subsidies	IE-6	3,22,33,176.37
	Income From investments	IE-7	86,84,120.00
	Interest Earned	IE-8	-
	Other Income	IE-9	17,73,864.00
	TOTAL -INCOME		7,55,14,510.37
B	EXPENDITURE		
	Establishment Expenses	IE-10	4,31,56,773.00
	Administrative Expenses	IE-11	83,71,150.44
	Operations & Maintenance	IE-12	1,11,07,947.00
	Interest & Finance Expenses	IE-13	3,109.02
	Programme Expenses	IE-14	17,03,947.00
	Revenue Grants, Contributions & Subsidies	IE-15	-
	Provisions & Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation	B-11	1,26,96,057.00
	TOTAL - EXPENDITURE		7,70,38,983.46
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(15,24,473.09)
D	Add/Less : Prior Period items (Net)	IE-18	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(15,24,473.09)
F	Less : Transfer to Reserve Funds		-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(15,24,473.09)



87
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2021-22

Schedule IE-1 : Tax Revenue			
Account Code	Particulars		Current Year
1100100	Property Tax		99016
1100200	Water Tax		
1100300	Sewerage Tax		
1100400	Conservancy Tax		536435
1100500	Lighting Tax		
1100600	Education Tax		57019
1100700	Vehicle Tax		
1100800	Tax on Animals		
1100900	Electricity Tax		
1101000	Professional Tax		
1101100	Advertisement Tax		
1101200	Pilgrimage Tax		
1101300	Export Tax		
1105100	Octroi & Toll Cess		
1108000	Other Taxes		27761
	Sub-Total		7,20,231.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-
	Sub-Total		7,20,231.00
	Total Tax Revenue		7,20,231.00

Schedule IE-2 : Assigned Revenues & Compensation			
Account Code	Particulars		Current Year (Rs.)
1201000	Taxes and Duties collected by others		172573
1202000	Compensation in lieu of Taxes/ duties		30777152
1203000	Compensation in lieu of Concessions		-
	Total assigned revenues & Compensation		3,09,49,725.00

Schedule IE-3 : Rental Income from Municipal Properties			
Account Code	Particulars		Current Year (Rs.)
1301000	Rent from civic Amenities		368034
1302000	Rent From Office Buildings		-
1303000	Rent From Guest House		-
1304000	Lease Rent		299720
1308000	Other Rents		-
	Sub-Total		6,67,754.00
1309000	Less : Rent Remissions and Refund		-
	Sub-Total		6,67,754.00
	Total Rental Income From Municipal Properties		6,67,754.00



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

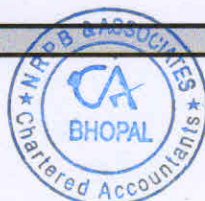
Schedule IE-4 : Fees & User Charges-Income head-wise			
Account Code	Particulars		Current Year (Rs.)
1401000	Empanelment & Registration Charges		-
1401100	Licensing Fees		55708
1401200	Fees for Grant Permit		201116
1401300	Fees for Certificate or Extract		
1401400	Development Charges		
1401500	Regularisation fees		
1402000	Penalties and Fines		80000
1404000	other Fees		97266
1405000	User Charges		42000
1406000	Entry Fees		
1407000	Service/ Administrative Charges		-
1408000	Other Charges		-
	Sub-Total		4,76,090.00
1409000	Less : Rent Remissions and Refund		-
	Sub-Total		4,76,090.00
	Total Income from Fees & User Charges		4,76,090.00

Schedule IE-5 : Sale & Hire Charges			
Account Code	Particulars		Current Year (Rs.)
1501000	Sale of Products		-
1501100	Sale of Forms & Publications		9550
1501200	Sale of stores & scrap		-
1503000	Sale of others		
1504000	Hire Charges for Vehicles		-
1504100	Hire Charges for Equipments		-
	Total Income from sale & hire charges- income head wise		9,550.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars		Current Year (Rs.)
1601001	Grant State Govt.		32233176.37
1601021	Grant From Other Org.		-
1601011	Grant From Central Govt.		
1601091	Grant Revenue - Depreciation on Grant Assets		
	Total Revenue Grants ,Contributions & Subsidies		3,22,33,176.37

Schedule IE-7 : Income from Investments-General Fund			
Account Code	Particulars		Current Year (Rs.)
1701001	Interest on FDRs		8684120
1702000	Dividend		-
1703000	Income from projects taken up on commercial basis		-
1704000	Profit on sale of Investments		-
1708000	others		-
	Total Income from Investments		86,84,120.00

Schedule IE-8 : Interest Earned			
Account Code	Particulars		Current Year (Rs.)
1711000	Interest From Bank Accounts		-
1712000	Interest on Loans and advances to Employees		-
1713000	Interest on Loans to others		-
1718000	other Interest		-
	Total Interest Earned		-



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

Schedule IE-9 : Other Income			
Account Code	Particulars		Current Year (Rs.)
1801000	Deposits Forfeited		-
1801100	Lapsed Deposits		-
1801200	Depreciation of Fixed Assets from Special fund		-
1802000	Insurance Claim Recovery		-
1803000	Profit On Disposal of Fixed Assest		-
1804000	Recovery from Employees		-
1805000	Unclaimed Refund / Liabilities		-
1806000	Excess Provisions Written Back		-
1808000	Miscellaneous Income		17,73,864.00
	Total other Income		17,73,864.00

Schedule IE-10 : Establishment Expenses			
Account Code	Particulars		Current Year (Rs.)
2101000	Salaries, Wages and Bonus		40865588
2102000	Benefits and Allowances		1689621
2103000	Pension		29752
2104000	Other Terminal & Retirement Benefits		571812
	Total Establishment Expenses		4,31,56,773.00

Schedule IE-11 : Administrative Expenses			
Account Code	Particulars		Current Year (Rs.)
2201000	Rent, Rates and Taxes		
2201100	Electricity Charges		
2201100	Office Maintenance		4123106
2201200	Communication Expenses		39401
2202000	Books & Periodicals		455558.72
2202100	Printing & Stationary		282727
2203000	Travelling & Conveyance		1780585.72
2204000	Insurance		250
2205000	Audit Fees		217000
2205100	Legal Expenses		33500
2205200	Professional and other Fees		120610
2206000	Advertisement and Publicity		824994
2206100	Membership & subscriptions		
2208000	Other Administrative Expenses		493418
	Total Administrative Expenses		83,71,150.44

Schedule IE-12 : Operations & Maintenance			
Account Code	Particulars		Current Year (Rs.)
2301000	Power & Fuel		
2302000	Bulk Purchase		3179276
2303000	Consumption of Stores		206291
2304000	Hire Charges		196980
2305000	Repairs & Maintenance - Infrastructure Assets		7104347
2305100	Repairs & Maintenance - Civic Amenities		99800
2305200	Repairs & Maintenance - Building		187618
2305300	Repairs & Maintenance - Vehicles		18625
2305400	Repairs & Maintenance - Furniture		
2305500	Repairs & Maintenance - Office Equipments		115010
2305600	Repairs & Maintenance - Electrical Appliances		
2305700	Repairs & Maintenance - Plant & Machinery		
2305900	Repairs & Maintenance - Others		
2308000	Other Operating & Maintenance Expenses		
	Total Operations & Maintenance		1,11,07,947.00



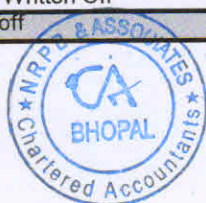
मुख्य नगर पालिका अधिकारी,
नगर परिषद, सोनकच्छ
जिला देवास (म.प्र.)

Schedule IE-13 : Interest & Finance Charges			
Account Code	Particulars		Current Year (Rs.)
2401000	Interest on Loans From Central Govt.		-
2402000	Interest on Loans From State Govt.		-
2403000	Interest on Loans From Govt. Bodies & Associations		-
2404000	Interest on Loans From International Agencies		-
2405000	Interest on Loans From Banks & other Financial Institutions		-
2406000	Other Interest		-
2407000	Bank Charges		3109.02
2408000	Other Finance Charges		-
	Total Interest & Finance Charges		3,109.02

Schedule IE-14 : Programme Expenses			
Account Code	Particulars		Current Year (Rs.)
2501000	Election Expenses		
2502000	Own Programmes		1703947
2503000	Share in Programs of others		
	Total Programme Expenses		17,03,947.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies			
Account Code	Particulars		Current Year (Rs.)
2601000	Grants [specify details]		-
2602000	Contributions [specify details]		-
2603000	Subsidies [specify details]		-
	Total Revenue Grants, Contributions & Subsidies		-

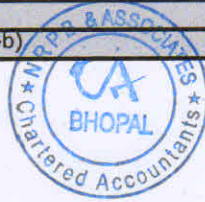
Schedule IE-16 : Provisions & Write off			
Account Code	Particulars		Current Year (Rs.)
2701000	Provisions for doubtful receivables		-
2702000	Provision for other assets		-
2703000	Revenues written off		-
2704000	Assets Written off		-
2705000	Miscellaneous Expenses Written Off		-
	Total Provisions & Write off		-



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

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

Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars		Current Year (Rs.)
1850000	Income		-
1851001	Taxes		-
1852001	Other- Revenues		-
1853001	Recovery of revenues written off		-
1854001	Other Income		-
	Sub Total Income (a)		-
2850000	Expenses		-
2855001	Refund of Taxes		-
2856001	Refund of other Revenues		-
2858080	other Expenses		-
	Sub Total Income (b)		-
	Total Prior Period (Net) (a-b)		-



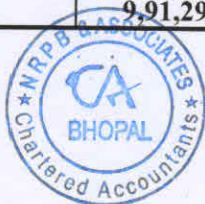
\$

7

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

Nagar Parishad Sonkach
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances*	1,36,84,875		Opening Balances*	
	Operating Receipts			Operating Payments	
110	Tax Revenue	-	210	Establishment Expenses	3,96,21,844
120	Assigned Revenues & Compensations	3,09,49,725	220	Administrative Expenses	45,51,704
130	Rental income from Municipal Properties	4,58,765	230	Operations and Maintenance	3,65,713
140	Fees & User Charges	4,76,090	240	Interest & Finance Charges	3,109
150	Sale & Hire Charges	9,550	250	Programme Expenses	
160	Revenue Grants, Contributions & Subsidies	86,84,120	260	Revenue Grants, Contributions & Subsidies	-
170	Income from Investments	-	270	Purchase of Stores	-
171	Interest Earned	-	271	Miscellaneous expenses	-
180	Other Income	17,73,864	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
320	Grant Contribution for specified purpose	3,35,74,954	340	Deposits Paid	40,000
310	Municipal Fund	68,55,417	350	Other liabilities	2,22,81,307
340	Deposits Received		360	Provisions	
350	Other Liabilities		420	Investments - General Fund	93,06,038
341	Deposit works		330	Loans Payable	3,03,185
421	Investment Of Other Fund		460	Loans, Advances & Deposits	
431	debtors(receivable)	26,62,005	431	Sundry Creditors (Payble)	
430	stock in hand		410	Fixed Assets	
460	Loans, Advances & Deposits		412	CWIP	
	Closing Balances #			Closing Balances #	2,26,56,464
	TOTAL	9,91,29,365		TOTAL	9,91,29,365



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

Nagar Parishad Sonkach
Bank Reconciliation Statement As Per the Balance Sheet 2021-22

S No	Bank Name	Account No	Bank Book Closing Bal	Cash Book Closing Bal.
1	BOI Sonkach 101	101	2,14,48,167.31	2,14,48,167.31
2	CBI Sonkach 1746 A/C	1746.00	2,73,787.00	2,73,787.00
3	CBI Sonkach 3840 A/C	3840.00	2,533.30	2,533.30
4	CBI Sonkach 6183 A/C	5183.00	179.00	179.00
5	IDFC Sonkach 1438 A/C	1438.00	79,055.00	79,055.00
6	SBI Sonkach 1802 A/C	1802.00	8,52,742.62	8,52,742.62
Total			2,26,56,464.23	2,26,56,464.23



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

Nagar Parishad Sonkach
Bank Reconciliation Statement
As on - 31 March 2022

BOI Sonkach 101 Reconciliation Statement As Per the Balance Sheet 2021-22			
Balance as per Cash Book 31-03-2022			2,14,48,167.31
			-
Balance as per Bank Book 31-03-2022			2,14,48,167.31

CBI Sonkach 1746 Reconciliation Statement As Per the Balance Sheet 2021-22			
Balance as per Cash Book 31-03-2022			2,533.30
			-
Balance as per Bank Book 31-03-2022			2,533.30

CBI Sonkach 3840 Reconciliation Statement As Per the Balance Sheet 2021-22			
Balance as per Cash Book 31-03-2022			179.00
			-
Balance as per Bank Book 31-03-2022			179.00

CBI Sonkach 6183 Reconciliation Statement As Per the Balance Sheet 2021-22			
Balance as per Cash Book 31-03-2022			79,055.00
			-
Balance as per Bank Book 31-03-2022			79,055.00

SBI Sonkach 1802 Reconciliation Statement As Per the Balance Sheet 2021-22			
Balance as per Cash Book 31-03-2022			8,52,742.62
			-
Balance as per Bank Book 31-03-2022			8,52,742.62



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

Nagar Parishad Sonkach
STATEMENT OF CASHFLOW
(As On 31 March 2022)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2021-22	
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure	(15,24,473.09)	(15,24,473.09)
Add: Adjustments For		
Depreciation	1,26,96,057.00	
Interest And Finance Expenses	3,109.02	1,26,99,166.02
Less: Adjustments For		
Profit On Disposal Of Assets	-	
Net Of Adjustments Made To Municipal Funds	5,99,55,169.20	
Investment Income	-	
Transfer To Reserves	3,90,74,238.74	
Interest Income Received	17,73,864.00	(10,08,03,271.94)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		11,19,77,964.87
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	31,18,627.00	
(Increase)/Decrease In Stock In Hand	(49,100.00)	
(Increase)/Decrease In Prepaid Expenses	(2,750.00)	
(Increase)/Decrease In Other Current Assets		
(Decrease)/Increase In Deposits Received	(1,20,000.00)	
(Decrease)/Increase In Deposits Work		
(Decrease)/Increase In Other Current Liabilities	18,21,102.00	
(Decrease)/Increase In Provisions	4,76,065.00	
Extra ordinary items (please specify)		52,43,944.00
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		11,72,21,908.87
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	32,89,278.00	
(Increase)/Decrease In Special Funds/ Grants	-	
(Increase)/Decrease In Earmarked Funds	-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	68,41,062.37	
(Purchase) Of Investments	-	1,01,30,340.37
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments	-	
Investment Income Received		
Interest Income Received	17,73,864.00	17,73,864.00
Net cash generated from/(used in) investing activities [B]		1,19,04,204.37
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	-	
Less:		
Interest & Finance Expenses	(3,109.02)	(3,109.02)
Net Cash Generated From/(Used In) Financing Activities [C]		(3,109.02)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)		12,91,23,004.22
Cash And Cash Equivalent At Beginning Of The Period		1,36,84,875.00
Cash and cash equivalent at end of the period		2,26,56,464.23
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	-	
Bank balances	2,26,56,464.23	2,26,56,464.23
Total Of The Breakup Of Cash And Cash Equivalents		



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

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

Name of ULB: Sonkach

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7		
		Year 2020-21	Year 2021-22	% of Growth	We observed growth Down in recovery in comparison to last year	NA
1	Property Tax	865746	563206	-53.72		
2	Samekit Kar	290567	285718	-1.70		
3	Urban Development Cess	229592	192022	-19.57		
4	Education Cess	149138	132213	-12.80		
	Sub Total	1535043	1173159			
	Non Tax Revenue					
1	Rent	1481149	956637	-54.83		
2	Water Tax	1304472	721038	-80.92		
	Sub Total	2785621	1677675			
	Grand Total	4320664	2850834			



\$

97

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

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

Name of ULB: Sonkach

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is attached	1. Grant Register should be update 2. System (E Nagar Palika Software) generated payments from financial reports should be matched with Maunal Cash Book.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is attached	Require books of Accounts As Per MPMAM ULB should maintain manually and update time to time. (like fixed assets register and Loan Register , Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	ULB does have FDR but it is out of CM INFRA	ULB should invest in FDR for shorter or longer period. ULB have to maintain FDR Register and Put FDR in Register in prpper manner.
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	Observation were listed in breif in point number-7 of Audit Report is attached	Procedure for Tender opening and performance Review should be carefully monitored and complied.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is attached	Grant register should be update and balance regularly with it's utlization certificate. PMAY Grant, SBM Grant, CM Infra, Other Grant maintain component wise in Grant register.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We did not observed any of such cases	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is attached	ULB have a many Grant fund Accounts in Bank but they are not investing anywhere. They should invest in FDR so after shortage of grant fund they can use interest part also and they don't need to utilize Municipal Fund. ULB Don't have proper record of Expenditure (Capital and Revenue work)



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

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

Name of ULB: Sonkach

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	3.45%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	32.64%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	



\$

87

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