Surendra Sunita & Co.
Chartered Accountants
1st Floor, H.N. 7, Tulsi Gali, Radha Krishna
Marg, Jhabua (M.P.) 457661
Tel:- +91-94251-02063, E-mail:- arpitkothari@hotmail.com

AUDITOR'S REPORT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying Receipt & Payments and Income & Expenditure account of **NAGAR PARISHAD, BHANPURA DIST. MANDSAUR** for the year ended 31st March 2024.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Parishad (Corporation) is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the corporation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the corporation and for preventing and detecting the frauds and other irregularities, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentations of the financials statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

AUDITOR'S OPINION

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Receipts & Payments Accounts are in agreement with the books of accounts maintained at the office of **Nagar Parishad, Bhanpura** subject to the following observations:

1. We report the following Observations/Discrepancies/ Inconsistencies: As per General Observations in "**Annexure-A**"

Surendra Sunita and Co.
FRN-
Chartered Accountants

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2. The Observations/Discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in **"Annexure-B"**.

3. Details regarding Revenue Collections against the Budgeted Target and the Growth attained during the year in comparison to previous year are given in **"Annexure-C"**.

4. Subject to the above:-

   - We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
   - In our opinion, proper books of accounts have been kept by the above centre as far as appears from our examination of such books.
   - In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above **"Annexure-A"** give a true and fair view of Receipt & Payment account and Income & Expenditure Account of the ***Bhanpura Nagar Parishad*** for the year ended 31st March 2024.

For: Surendra Sunita & Co.
Chartered Accountants
FRN: 008047C

Surendra Sunita and Co. ☆ FRN-008047C ☆ Chartered Accountants

Arpit Kothari
(Partner)
M. No. 434581
UDIN: 25434581BMIVBU9295

Date: 15th Dec. 2024
Place: Jhabua

NAGAF PARISHAD
BHANPURA

ANNUAL FINANCIAL STATEMENT
For The Financial Year
2023-24

Balance Sheet, Income & Expenditure Account,
Receipts & Payments Account,
Notes to Accounts & Bank Reconciliation Statements

TABLE :1

NAGAR PARISHAD BHANPURA (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1st April 2023 to 31st March 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	**INCOME**			
	Tax Revenue	IE-1	37,11,265.00	41,87,076.00
	Assigned Revenues & Compensation	IE-2	2,74,95,079.00	2,41,38,048.00
	Rental Income From Municipal Properties	IE-3	8,28,698.00	6,79,504.00
	Fees & User Charges	IE-4	19,81,464.00	19,73,594.00
	Sale & Hire Charges	IE-5	4,46,540.00	21,710.00
	Revenue Grants, Contributions & Subsidies	IE-6	-	3,32,38,018.00
	Income From investments	IE-7	95,776.00	-
	Interest Earned	IE-8	-	50,098.00
	Other Income	IE-9	9,55,897.00	80,921.00
	TOTAL -INCOME		3,55,14,719.00	6,43,68,969.00
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	3,15,32,471.00	2,88,08,963.00
	Administrative Expenses	IE-11	12,82,765.00	64,85,059.00
	Operations & Maintenance	IE-12	18,93,436.00	4,04,66,754.00
	Interest & Finance Expenses	IE-13	1,682.29	7,016.58
	Programme Expenses	IE-14	3,71,635.00	6,69,841.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	-
	Provisions & Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	12,95,303.00	15,47,410.00
	Depreciation	B-11	26,80,914.00	16,79,547.00
	TOTAL - EXPENDITURE		3,90,58,206.29	7,96,64,590.58
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(35,43,487.29)	(1,52,95,621.58)
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(35,43,487.29)	(1,52,95,621.58)
F	Less : Transfer to Reserve Funds		-	-
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(35,43,487.29)	(1,52,95,621.58)

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नगर परिषद,भानपुरा

SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

NAGAR PARISHAD BHANPURA (M.P.)
23-24

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (23-24)	Previous Year (22-23)
1100100	Property Tax		855504.00	9,87,623.00
1100200	Water Tax		1754025.00	21,34,075.00
1100300	Sewerage Tax		0.00	-
1100400	Conservancy Tax		0.00	-
1100500	Lighting Tax		0.00	-
1100600	Education Tax		31487.00	37,358.00
1100700	Vehicle Tax		0.00	-
1100800	Tax on Animals		0.00	-
1100900	Electricity Tax		0.00	-
1101000	Professional Tax		0.00	-
1101100	Advertisement Tax		0.00	-
1101200	Pilgrimage Tax		0.00	-
1101300	Export Tax		0.00	-
1105100	Octroi & Toll Cess		0.00	-
1108000	Other Taxes		1070249.00	10,28,020.00
	Sub-Total		37,11,265.00	41,87,076.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-	-
	Sub-Total		37,11,265.00	41,87,076.00
	Total Tax Revenue		37,11,265.00	41,87,076.00

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total			-

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Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		0.00	-
1202000	Compensation in lieu of Taxes/ duties		27495079.00	24138048.00
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		**2,74,95,079.00**	**2,41,38,048.00**

Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from Civic Amenities		546498.00	441194.00
1302000	Rent From Office Buildings		-	-
1303000	Rent From Guest House		-	-
1304000	Lease Rent		0.00	210210.00
1308000	Other Rents		282200.00	28100.00
	Sub-Total		8,28,698.00	6,79,504.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		8,28,698.00	6,79,504.00
	Total Rental Income From Municipal Properties		**8,28,698.00**	**6,79,504.00**

Schedule IE-4 : Fees & User Charges-Income head-wise

Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		-	55,273.00
1401100	Licensing Fees		-	3,000.00
1401200	Fees for Grant Permit		-	9,50,167.00
1401300	Fees for Certificate or Extract		-	1,53,195.00
1401400	Development Charges		-	-
1401500	Regularisation fees		-	-
1402000	Penalties and Fines		-	-
1404000	other Fees		-	-
1405000	User Charges		-	-
1406000	Entry Fees		-	-
1407000	Service/ Administrative Charges		-	-
1408000	Other Charges		19,81,464.00	8,11,959.00
	Sub-Total		19,81,464.00	19,73,594.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		19,81,464.00	19,73,594.00
	Total Income from Fees & User Charges		**19,81,464.00**	**19,73,594.00**

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Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		-	-
1501100	Sale of Forms & Publications		-	21,710.00
1501200	Sale of stores & scrap		-	-
1503000	Sale of others		4,46,540.00	-
1504000	Hire Charges for Vehicles		-	-
1504100	Hire Charges for Equipments		-	-
			-	-
	Total Income from sale & hire charges- income head wise		4,46,540.00	21,710.00

Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant State Govt.		-	2,11,96,018.00
1601021	Grant From Other Org.		-	1,20,42,000.00
1601091	Grant Revenue - Dep. On Grant Asset		-	-
	Total Revenue Grants ,Contributions & Subsidies		-	3,32,38,018.00

Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		40,359.00	-
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit in sale of Investments		-	-
1708000	others		55,417.00	-
	Total Income from Investments		95,776.00	-

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		-	50,098.00
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		-	50,098.00

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Surendra Sunita and Co.
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Chartered Accountants

Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous 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 Assets		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	
1806000	Excess Provisions Written Back		-	
1808000	Miscellaneous Income		9,55,897.00	80,921.00
	Total other Income		**9,55,897.00**	**80,921.00**

Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		3,15,32,471.00	2,88,08,963.00
2102000	Benefits and Allowances		-	-
2103000	Pension		-	-
2104000	Other Terminal & Retirement Benefits		-	-
	Total Establishment Expenses		**3,15,32,471.00**	**2,88,08,963.00**

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		4,01,985.00	2,78,052.00
2201100	Electricity Charges		97,977.00	49,27,055.00
2201100	Office Expenses		2,28,261.00	90,195.00
2201200	Communication Expenses		63,333.00	28,896.00
2202000	Books & Periodicals		-	-
2202100	Printing & Stationary		8,940.00	2,23,851.00
2203000	Travelling & Conveyance		-	-
2204000	Insurance		10,212.00	32,332.00
2205000	Audit Fees		41,300.00	37,800.00
2205100	Legal Expenses		-	2,07,826.00
2205200	Professional and other Fees		1,50,700.00	-
2206000	Advertisement and Publicity		1,14,008.00	6,59,052.00
2206100	Membership & subscriptions		-	-
2208000	Other Administrative Expenses		1,66,049.00	-
	Total Administrative Expenses		**12,82,765.00**	**64,85,059.00**

Surendra Sunita & Co. Chartered Accountants FRN-009[illegible]

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Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		-	11,05,178.00
2302000	Bulk Purchase		13,61,506.00	3,81,69,445.00
2303000	Consumption of Stores		-	-
2304000	Hire Charges		-	-
2305000	Repairs & Maintenance - Infrastructure Assets		-	-
2305100	Repairs & Maintenance - Civic Amenities		-	0.00
2305200	Repairs & Maintenance - Building		-	-
2305300	Repairs & Maintenance - Vehicles		2,79,406.00	8,51,638.00
2305400	Repairs & Maintenance - Furniture		-	-
2305500	Repairs & Maintenance - Office Equipments		-	-
2305600	Repairs & Maintenance - Electrical Appliances		-	-
2305700	Repairs & Maintenance - Plant & Machinery		-	-
2305900	Repairs & Maintenance - Others		2,52,524.00	3,40,493.00
2308000	Other Operating & Maintenance Expenses		-	-
	Total Operations & Maintenance		**18,93,436.00**	**4,04,66,754.00**

Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (Rs.)	Previous 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		1,682.29	7,016.58
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		**1,682.29**	**7,016.58**

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		-	3,26,149.00
2502000	Own Programme		3,71,635.00	3,43,692.00
2503000	Share in Programs of others		-	-
	Total Programme Expenses		**3,71,635.00**	**6,69,841.00**

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नगर परिषद शाजापुर

Surendra Surana and Co.
FRN-003470
Chartered Accountants

Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous 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.)	Previous 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		-	-

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		12,95,303.00	15,47,410.00
	Total Miscellaneous Expenses		12,95,303.00	15,47,410.00

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous 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)		-	-

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नगर परिषद,मानपुर

Surendra Sunita and Co.
FRN-006047C

TABLE :2

NAGAR PARISHAD BHANPURA (M.P.)
BALANCE SHEET
As On 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	***SOURCES OF FUNDS***			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	6,41,54,083.64	7,40,19,906.93
	Earmarked Funds	B-2	-	-
	Reserves	B-3	3,91,65,766.62	3,91,65,766.62
	Total Reserves and Surplus		10,33,19,850.26	11,31,85,673.55
A-2	**Grants, Contributions for Specific Purpose**	B-4	3,33,70,407.46	3,07,36,535.00
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		**13,66,90,257.72**	**14,39,22,208.55**
B	***APPLICATION OF FUNDS***			
B1	**Fixed Assets**	B-11		
	Gross Block		10,86,72,901.50	10,65,56,881.50
	Less : Accumulated depreciation		7,39,51,717.00	7,12,70,803.00
	Net Block		3,47,21,184.50	3,52,86,078.50
	Capital Work in Progress		5,19,06,890.00	5,19,06,890.00
	Total Fixed Assets		8,66,28,074.50	8,71,92,968.50
B2	**Investments**			
	Investments-General Fund	B-12	41,48,296.73	41,07,937.73
	Investments-other Fund	B-13	-	-
	Total Investment		41,48,296.73	41,07,937.73
B3	**Current Assets, loans & Advances**			
	Stock in hand (Inventories)	B-14	70,456.00	24,898.00
	Sundry Debtors (Receivables)	B-15	38,86,758.00	57,71,522.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	5,49,57,946.25	6,15,71,420.08
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		5,89,15,160.25	6,73,67,840.08
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	1,25,29,602.00	1,42,74,866.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	4,71,671.76	4,71,671.76
	Provisions	B-10	-	-
	Total Current Liabilities		1,30,01,273.76	1,47,46,537.76
B5	Net Current Assets (B3-B4)		4,59,13,886.49	5,26,21,302.32
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)		**13,66,90,257.72**	**14,39,22,208.55**
	Notes to the Balance Sheet	B-21		

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नगर परिषद भानपुरा

Surendra Sunil & Co. Chartered Accountants FRN-00...

Nagar Parishad,Bhanpura (M.P)

AS ON 31.03.2024

Schedule B-1 : Municipal (General) Fund (Rs.)
ACCOUNT CODE : 3100000

Account Code	Particulars	Current Year (23-24)
3100000	Balance as per last account	7,40,19,906.93
	Addition during the year	(63,22,336.00)
	. Surplus for the year	(35,43,487.29)
	. Transfers	-
	Total (Rs.)	6,41,54,083.64
	Deductions during the year . Deficit for the year . Transfers [Sub Schedule B-1(a)]	-
	Balance at the end of the Current year	**6,41,54,083.64**

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नगर परिषद,भानपुरा

Nagar Parishad, Bhanpura (M.P)

AS ON 31.03.2024

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

Particulars	Sanchit Nidhi	Bahu Viklang Pension	CM Kanyadan Yojana	Indira Gandhi Rashtriya Nishakt Pension	Indira Gandhi Vidhwa Pension	Old Age Pension	Karmakar Mandal	Rashtriya Pariwar Sahayata	Samajik Suraksha Pension	Total
ACCOUNT CODE	-	3111021	3111020	3117001	3117001	3117001	3117001	3117001	3117001	
(a) Opening Balance										-
(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)	-	-	-	-	-	-	-	-	-	-
(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-Fund Returned										
* Loss on disposal of Special fund Investments										
* Diminution in Value of Special Fund Investments										
* Transferred to Municipal Fund										-
Total (c)		-	-	-	-	-	-	-	-	-
Net Balance at the year end (a+b)-(c)		-	-	-	-	-	-	-	-	-

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नगर परिषद,भानपुरा

Surendra Sunita and Co. Chartered Accountants FRN-006947C

Nagar Parishad, Bhanpura (M.P)
AS ON 31.03.2024

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	3,41,17,724.00	-	3,41,17,724.00	-	3,41,17,724.00
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	50,48,042.62	-	50,48,042.62	-	50,48,042.62
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	3,91,65,766.62	-	3,91,65,766.62	-	3,91,65,766.62

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Surendra Sunita and Co.
FRN 006047C
Chartered Accountants

Nagar Parishad, Bhanpura (M.P)
AS ON 31.03.2024
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	39,77,744.00	2,67,58,791.00	-		3,07,36,535.00
(b) Additions to the Grants*					
* Grant received during the year	77,09,696.00	2,47,88,677.46			3,24,98,373.46
* Interest / Dividend earned on Grant Investments	-	-			-
					-
* Profit on disposal of Grant Investments					-
					-
* Appreciation in Value of Grant Investments					-
					-
					-
* Other Addition	-	-			-
Total (b)	**77,09,696.00**	**2,47,88,677.46**	-	-	**3,24,98,373.46**
Total (a+b)	**1,16,87,440.00**	**5,15,47,468.46**	-	-	**6,32,34,908.46**
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	-	-	-	-	-
* Capital Expenditure on other	97,31,240.00	2,01,33,261.00			2,98,64,501.00
* 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)	97,31,240.00	2,01,33,261.00	-	-	2,98,64,501.00
Net Balance at the year end (a+b)-(c) [Sub Schedule B - 4(a)]	**19,56,200.00**	**3,14,14,207.46**	-	-	**3,33,70,407.46**

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Schedule B-5: Secured Loans | **Accounting Code 3300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
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	-	-

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नगर परिषद,भानपुरा

Surendra Sunita and Co.

Nagar Parishad, Bhanpura (M.P)
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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 (LI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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Schedule B-7: Deposits Received | **Accounting Code 3400000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money deposit	1,79,859.00	2,85,456.00
3401011	Security deposit	1,20,45,789.00	1,36,85,456.00
3401012	Performance Gaurntee Deposit	2,55,454.00	255454.00
3402001	Water deposit	48,500.00	48500.00
	Total Deposit Received	**1,25,29,602.00**	**1,42,74,866.00**

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FRN-0080...

Nagar Parishad, Bhanpura (M.P)

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Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance as 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 Deposit Works	-	-	-	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, भानपुरा

Surendra Sunita and Co. Chartered Acc. FRN-0[illegible]

Nagar Parishad, Bhanpura (M.P)
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Schedule B-9: Other Liabilities | **Accounting Code 3500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	2,87,456.00	2,85,963.00
3501100	Employee Liabilities	-	-
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable	11,848.00	11,848.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	1,72,367.76	1,73,860.76
	Total Other Liabilities	**4,71,671.76**	**4,71,671.76**

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Nagar Parishad, Bhanpura (M.P)
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Schedule B-10: Provisions **Accounting Code 3600000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses [Sub Schedule B-10(a)]	-	-
3602000	Provisions for Interest	-	
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

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Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	6,42,993.00	-	-	6,42,993.00	-	-	-	-	6,42,993.00	6,42,993.00
4102000	Building	1,70,26,121.00	-	-	1,70,26,121.00	65,01,391.00	5,29,387.00	-	70,30,778.00	99,95,343.00	1,05,24,730.00
4103000	Roads and Bridges	5,07,39,487.50	-	-	5,07,39,487.50	3,90,08,231.00	8,50,526.00	-	3,98,58,757.00	1,08,80,730.50	1,17,31,256.50
4103100	Sewerage and Drainage	17,74,101.00	-	-	17,74,101.00	9,54,129.00	1,18,273.00	-	10,72,402.00	7,01,699.00	8,19,972.00
4103200	Water Ways	1,76,21,195.00	-	-	1,76,21,195.00	95,23,252.00	5,30,968.00	-	1,00,54,220.00	75,66,975.00	80,97,943.00
4103300	Public Lightings	66,28,858.00	-	-	66,28,858.00	66,28,858.00	-	-	66,28,858.00	-	-
4104000	Plants & Machinaries	9,42,537.00	-	-	9,42,537.00	85,263.00	85,263.00	-	1,70,526.00	7,72,011.00	8,57,274.00
4106000	Office & other Equipments & Computers	17,91,064.00	14,320.00	-	18,05,384.00	17,91,064.00	-	-	17,91,064.00	14,320.00	-
4107000	Furniture , Fixture, Fittings and Electrical Appliances	1,13,566.00	2,700.00	-	1,16,266.00	28,818.00	25,968.00	-	54,786.00	61,480.00	84,748.00
4108000	Other Fixed Assets	2.00	-	-	2.00	-	-	-	-	2.00	2.00
4105000	Vehicles	92,76,957.00	20,99,000.00	-	1,13,75,957.00	67,49,797.00	5,40,529.00	-	72,90,326.00	40,85,631.00	25,27,160.00
	Total	10,65,56,881.50	21,16,020.00	-	10,86,72,901.50	7,12,70,803.00	26,80,914.00	-	7,39,51,717.00	3,47,21,184.50	3,52,86,078.50
4120000	Capital WIP [Sub Schedule B -11(a)]	5,19,06,890.00	-	-	5,19,06,890.00					5,19,06,890.00	5,19,06,890.00

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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)		-	41,48,296.73	4107937.73
	Total Investments General Fund		**-**	**41,48,296.73**	**41,07,937.73**

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	9,635.00
4302000	Loose Tools	-	-
4308000	Others	70,456.00	15,263.00
	Total Stock in hand	**70,456.00**	24,898.00

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नगर परिषद भानपुरा

Surendra Gupta and Co. Chartered Accountants
FRN [illegible]

Nagar Parishad, Bhanpura (M.P)
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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		-	-	-
	Total Investments - Other Funds		-	-	-

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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	2,39,811.00	-	2,39,811.00	4,52,963.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	2,39,811.00	-	2,39,811.00	4,52,963.00
	Net Receivables for Property Taxes	2,39,811.00	-	2,39,811.00	4,52,963.00
43110	Receivables for Other Taxes	34,46,947.00		34,46,947.00	46,85,963.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	34,46,947.00	-	34,46,947.00	46,85,963.00
	Net Receivables for Other Taxes	34,46,947.00	-	34,46,947.00	46,85,963.00
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	-	-	-	-
43111	Total Receivable Form Other Sources	2,00,000.00	-	2,00,000.00	6,32,596.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	2,00,000.00	-	2,00,000.00	6,32,596.00
	Net Receivable Form Other Sources	2,00,000.00	-	2,00,000.00	6,32,596.00
	Total Sundry Debtors (Receivables)	**38,86,758.00**	-	**38,86,758.00**	**57,71,522.00**

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

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

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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	5,49,57,946.25	6,15,71,420.08
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	5,49,57,946.25	6,15,71,420.08
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 Balances	**5,49,57,946.25**	**6,15,71,420.08**

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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	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies	-	-	-		
4608000	-Other Current Assets					
	Sub -Total	-	-		-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-

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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	-	-

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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	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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CASH FLOW STATEMENT FY 23-24
NAGAR PARISHAD, BHANPURA

Particulars	Current Year (23-24)		Previous Year (22-23)	
[A] Cash Flow from Operating Activities				
Gross Surplus Over Expenditure	-3543487.29		-13616074.58	
Add: Adjustments for				
Depreciation	2681914.00		1679547.00	
Interest & Finance Expenses	1682.29		7016.58	
Less: Adjustments for				
Profit on Disposal of Assets	0.00		0.00	
Net of Adjustment made to Munciapal Fund	-3729822.54		2058943.00	
Investment Income	0.00		0.00	
Transfer to Reserve	0.00		0.00	
Interest Income Received	0.00	-4589713.54	0.00	-9870568
Adjusted Income & Expenditure Before Effecting Changes in Current Assets and Current Liabilities and Extraordinary Items		**-4589713.54**		**-9870568**
Changes in Current Assets & Current Liabilities				
(Increase)/Decrease in Sundry Debtors	1884764.00		-206823.00	
(Increase)/Decrease in Stock	-45558.00		-7579.00	
(Increase)/Decrease in Prepaid Expenses	0.00		0.00	
(Increase)/Decrease in Other Current Assets	0.00		0.00	
(Decrease)/Increase in Deposit Received	-1745264.00		60364.00	
(Decrease)/Increase in Deposit Work	0.00		0.00	
(Decrease)/Increase in Other Current Liabilities	0.00		11104.00	
(Decrease)/Increase in Provision	0.00	**93942.00**	0.00	**-142934.00**
Net Cash Generated from/(Used in) Operating Activites [A]		**-4495771.54**		**-10013502.00**
[B] Cash Flow from Investing Activites				
Purchase of Fixed Assets and CWIP	-2116020.00		9401617.00	
(Increase)/Decrease in Special Funds/Grants	0.00		0.00	
(Increase)/Decrease in Earmakred Funds	0.00		0.00	
(Increase)/Decrease in Reserve Grant Against Fixed Assets	0.00		0.00	
(Purchase of Investment)	0.00		0.00	
Add:				
Proceeds from Disposal of Asset	0.00		0.00	
Proceeds from Disposal of Investments	0.00		0.00	
Investment Income Received	0.00		0.00	
Interest Income Received	0.00	**-2116020.00**	0.00	**9401617.00**
Net Cash Generated from/(Used in) Investing Activites [B]		**-2116020.00**		**9401617.00**
[B] Cash Flow from Financing Activites				
Add:				
Loans from Banks/Others Received	0.00		0.00	
Less:				
Interest & Finance Expenses	1682.29	**-1682.29**	7016.58	**-7016.58**
Net Cash Generated from/(Used in) Financing Activites [B]		**-1682.29**		**-7016.58**
Net Increase/(Decrease) in Cash & Cash Equivalents [A+B+C]		**-6613473.83**		**-618901.58**
Cash & Cash Equivalents At Beginning of the Period		**61571420.08**		**62190321.66**
Cash & Cash Equivalents At End of the Period		**54957946.25**		**61571420.08**
Cash and Cash Equivalent at the end of the year comprises of the following account balances at the end of ther year				
Cash Balances		**0.00**		**0.00**
Bank Balances		**54957946.25**		**61571420.08**
Total of Breakup of Cash & Cash Equivalents		**54957946.25**		**61571420.08**

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नगर परिषद, भानपुरा

General Observations: **Annexure-A**

1. The Income and Expenditure Account attached to the report has been prepared on Cash basis.
2. The Nagar Parishad has not provided us the TDS and GST Return for the purpose of Audit. Hence we are unable to comment on the same.
3. Fixed Assets Register is not properly maintained by the Parishad. They entered only Immovable Property details in Fixed Assets Register but in case of Movable Property the details of the same is simply entered in Store Register. Hence we are unable to verify Fixed Assests physically. It is suggested that movable property details should also entered in FA Register. Further we also suggested that serial number should be mentioned on each and every Fixed Assets.
4. The Parishad is not taking Performance Guarantee @5% of contract value before issuing work order.
5. The Parishad should maintain separate register for Sampati Kar, Samekit Kar, Shiksha Kar, Jal Kar etc. It is strictly advisable to separately maintain the details of every tax collection.
6. It is observed that Chungi Kshatipurti Anudan received from directorate Bhopal is accounted in books of accounts on Net Amount basis. The same is actually received in bank account after deduction (as approved by the Directorate Bhopal). Therefore it is suggested to take the effects of deductions in books of accounts. We are unable to verify the details of deduction as the same is not available at Parishad.
7. We suggest that Current Account should be linked with other Sweep Accounts with the bank so the idle fund automatically transferred to short term deposit without affecting the liquidity and due to this the interest income can be generated.
8. It is suggested that Parishad should booked the Receipt and Payments entries on daily basis.
9. It is suggested that quotations should be taken either on letter head or properly sealed and signed by the supplier.
10. It is suggested that closing balance of Cash Register and Closing Balance of cash in hand along with Cash at bank should be reconciled on fortnight basis.

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11. While reconciling daily collection of taxes and other income from Cash book with summary generated from SAP it is observed that total of daily collection is matched but individual heads i.e. Sampati Kar Chalu, Samapti Kar Bakaya, Swachta kar etc. are not matched. It is suggested that the same should be reconciled on daily basis.

12. Attendance Biometric Machine is not in working condition and attendance is taken manually. It is suggested to repair the same.

13. Interest certificate Fixed deposits not available to us so the same is not added in our audit report.

14. Sanchit Nidhi Cash book is not maintained by the parishad.

15. Some difference in Cash book is found at the time of audit. The same has been rectified during the audit.

16. Parishad has not provided us utilisation certificate for various grants received and payment used during the audit period.

17. Bifurcations of grants is not provided to us for verification purpose.

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Annexure-B

1. AUDIT OF REVENUES

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for of revenue from various sources.	We have verified the Cash Book which includes revenue generated from various sources i.e. Tax Revenue, Rental & Premum from Muncipal Properties, Interest Earned and Other Revenue Receipts.	
(ii)	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in respective bank account.	We have checked Revenue Receipt generated from SAP with Cash/Receipt Book and found that aggregate amount of day end is matched but individual head wise subtotal is not matched in many cases. The money received is deposited in respective bank accounts.	
(iii)	Percentage of revenue collection Increase/decrease in various heads in property tax, Samekit kar, shiksha upkar, Nagriya Vikas Upkar and Other tax compared to previous year shall be part of report.	We have verified the percentage of revenue collection Increase/ decrease in various heads and the same has been reported in Annexure-C	
(iv)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	Checked on sample basis and found satisfactory	
(v)	The entries in cash book shall be verified.	We have verified Cash Book with the Receipts and Payment vouchers as provided to us and in some cases we found total mistake. The same has been reported in Income & Expenditure Account.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report.	We have checked the same as details provided to us for verification purpose.	
(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book	Interest income from FDR not mentioned in the Income & Expenditure Account.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	No such cases found during the course of Audit.	

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2. AUDIT OF EXPENDITURE			
Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of expenditure under all the schemes	Yes, we have covered all schemes expenditures with invoices available to us.	
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers	We have checked and verified cash book entries with the relevent vouchers and discripencies are mentioned in general observations.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any	We have checked monthly closing balances of cash book and observed that some entries is not done timely in cash book. The same has been brought to the notice of CMO/ Account's Incharge.	
(iv)	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Commissioner/CMO.	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation **(Annexure-A)**	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government. □	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation **(Annexure-A)**	
(vi)	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority □	We have verified all the expenditures as provided to us and found satisfactory.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No such cases found during the course of Audit.	
(viii)	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	We checked UC's on random basis and the same is found satisfactory.	
(ix)	The Auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	

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3. AUDIT OF BOOK KEEPING			
Sr. No.	**Indicators**	**Observations**	**Remarks**
(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	Yes, the same has been checked.	
(ii)	He 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	Yes, the same has been maintaned as per rules applicable.	
(iii)	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 he specifically mentioned in audit report.	No such cases found during the course of Audit.	
(iv)	The auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	
(v)	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.	BRS is prepaed by ULB on yearly basis. It is suggested to prepare BRS on monthly basis.	
(vi)	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	We have checked Grant Register which is maintained by ULB and verified the same from cash book. Some discripeancy found which are mentioned in General Observations **(Annexure-A)**	
(vii)	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Discripeancy noticed and same is reported in General Observations **(Annexure-A).**	
(viii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds. □	We have Reconciled Receipt and Payment fund as per Cash Book.	

4. AUDIT OF FDR			
Sr. No.	**Indicators**	**Observations**	**Remarks**
(i)	The auditor is responsible for audit of all Fixed deposits and term deposits.	Details of FDR is not provided to us for verification purpose.	
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDR Register is not maintained by ULB.	
(iii)	The cases where FDR'S/TDR's are kept al low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO. □	No such cases found during the course of Audit.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	FDR Interest is not recorded in cash book.	

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5. AUDIT OF TENDERS/ BIDS

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have examined Tender/Bid Documents invited by ULB and same is found satisfactory.	
(ii)	He shall check whether competitive tendering procedures are followed for all bids.	Yes, the same has been followed.	
(iii)	He shall verify the receipts of tender fee/bid processing fee/perfomance guarantee both during the construction and maintenance period.	Yes, the same has been verified and discripencies mentioned in **Annexure-A.**	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	No such cases found during the course of Audit.	
(v)	The conditions of BG's shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable	
(vi)	The cases of extension of AG's shall be brought to the notice of Commissioner/ CMO proper guidance to extend the BG's shall also be given to ULBs.	Not Applicable	

6. AUDIT OF GRANTS AND LOANS

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by Central Government and its utilization.	Yes, the same has been verified	
(ii)	He is responsible for audit of grants received from State Government and it's utilization.	Yes, the same has been verified	
(iii)	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/ Physically infrastructure has been generated out of Loan taken	
(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/ loans to revenue expenditure and from one scheme/project to another.	Details provided to us is not sufficient to bifurcate the grant between capital or reveune nature. Hence we are unable to comment on the same.	

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Revised abstracts Sheet for Reporting on Audit Paras for the Financial Year 2023-24

Annexure-C

Name of ULB- Nagar Parishad, Bhanpura

Name of the Auditor- Surendra Sunita & Co.

S.No.	Parameters / Audit of Revenue	Description / Receipts in Rs.			Observation in Brief	Suggestions
	राजस्व कर वसूली	2023-24	2022-23	% of Growth		
1	संपत्ति कर	855504.00	987623.00	-13.38%	Parishad has not done porper recovery of taxes. It is suggested that proper recovery to be done.	
2	समेकित कर	527304.00	473082.00	11.46%		
3	नगरीय विकास उपकर	295655.00	321550.00	-8.05%		
4	शिक्षा उपकर	31487.00	37358.00	-15.72%		
2	जल उपभोक्ता प्रभार	1754025.00	2260180.00	-22.39%		
	कुल योग	1754025.00	2260180.00			

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BANK RECONCILIATION STATEMENT

NAGAR PARISHAD BHANPURA, DIST. MANDSAUR

STATE BANK OF INDIA (A/C 855)

Bank Reconciliation Statement as on 31st March, 2024

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books	5,28,15,522.86	
		Balance as per Bank Statement		5,28,15,522.86
			5,28,15,522.86	**5,28,15,522.86**

STATE BANK OF INDIA (A/C 4024)

Bank Reconciliation Statement as on 31st March, 2024

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books	21,42,423.69	
		Balance as per Bank Statement		21,42,423.69
			21,42,423.69	**21,42,423.69**

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