AUDIT REPORT

For the Financial Year 2023-24

NAGARPARISHAD RAJPUR

DISTRICT: BARWANI (M.P.)

RAO&EMMAR
CHARTERED ACCOUNTANTS

To,

The Nagar Parishad Rajpur,
District: Barwani, M.P.

Sub: Audit Report of Nagar Parishad Rajpur Audit FY 2023-24.

Dear Sir,

We had conducted Statutory Audit of Nagar Parishad Rajpur,Barwani MP for the Financial Year 2023-24 and submitting Audit Report along with Annexures.

For Rao & Emmar
Chartered Accountants
FRN 003084S

SawanGadia
Partner
MNo.409459
Place: Indore
Udin: 25409459BMJDEN5502

Municipal Council Rajpur
BALANCE SHEET
As at 31 March 2024

	Particulars	Sch No.	Current year (Rs)			Previous year (Rs)		
A	**SOURCES OF FUNDS**							
A1	**Reserves and Surplus**							
	Municipal (General) Fund	B-1		95,524,875.21			93,193,210.30	
	Earmaked Funds	B-2		4,883,022.63			4,322,744.64	
	Reserves	B-3		116,505,398.75			97,799,628.70	
	Total Reserves and Surplus				216,913,296.59			195,315,583.64
A2	**Grants,Contribution for Specific Purpose**	B-4		51,234,459.15	51,234,459.15		62,773,414.15	62,773,414.15
A3	**Loans**							
	Secured loans	B-5		1,096,288.00			1,145,948.00	
	Unsecured loans	B-6		-			-	
	Total Loans				1,096,288.00			1,145,948.00
	TOTAL SOURCES OF FUNDS [A1 - A3]				269,244,043.74			259,234,945.79
B	**APPLICATION Of FuNDS**							
B1	**Fixed Assets**	B-11						
	Gross Block		174,079,646.00			173,487,396.00		
	Less:Acumulated Depreciation		119,957,292.15			114,034,795.20		
	Net Block			54,122,353.85			59,452,600.80	
	Capital Work-in-Progress			158,767,261.00			136,117,184.00	
	Total Fixed Assets				212,889,614.85			195,569,784.80
B2	**Investments**							
	Investment- General Fund	B-12		9,090,250.00			9,090,250.00	
	Investment-Other Funds	B-13		20,088,818.00			497,374.00	
	Total Investment				29,179,068.00			9,587,624.00
B3	**Current assets,loans & advances**							
	Stock in hand (inventories)	B-14		-			-	
	Sundry Debtors (Rceeivables)	B-15						
	Gross amount outstanding		14,325,039.00			11,700,400.00		
	Less: Accumulated Provision against bad and doubtful receivables		-			-		
	Sundry Debtors (Rceeivables) - Net			14,325,039.00			11,700,400.00	
	Prepaid expenses	B-16		-			-	
	Cash and Bank Balances	B-17		26,195,264.26			50,346,495.36	
	Loans, advances and deposits	B-18		3,345,222.00			3,934,222.00	
	Total Current Assets			43,865,525.26			65,981,117.36	
B4	**Current Liabilities and Provisions**							
	Deposits received	B-7	9,255,325.47			8,191,111.47		
	Deposit Works	B-8	733,512.89			733,512.89		
	Other Iabilities (Sundry Creditors)	B-9	6,175,015.01			2,613,333.01		
	Provisions	B-10	526,311.00			365,623.00		
	Total Current Liabilities			16,690,164.37			11,903,580.37	
	Net Current Assets (B3-B4)				27,175,360.89			54,077,536.99
C	**Other Assets**	B-19			-			-
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20			-			-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				269,244,043.74			259,234,945.79
	Notes to the Balance Sheet - Attached							

RAO & EMMAR CHARTERED ACCOUNTANTS
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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account	-	-	-	-	93,193,210.30	93,193,210.30
	Additions during the year						
31090-02	- Surplus for the year	-	-	-	-	3,989,881.97	3,989,881.97
	- Transfers	-	-	-	-	-	-
	Total (Rs.)	-	-	-	-	97,183,092.27	97,183,092.27
	Deductions during the year						
	- Deficit for the year	-	-	-	-	-	-
	- Transfers	-	-	-	-	1,658,217.06	1,658,217.06
	Total (Rs.)	-	-	-	-	1,658,217.06	1,658,217.06
310	Balance at the end of the current year	-	-	-	-	95,524,875.21	95,524,875.21

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-	-	4,322,744.64	-	-	4,322,744.64
(b) Additions to the Special						
- Transfer from Municipal Fund	-	-	-	-	-	-
- Interest/Dividend earned on	-	-	-	-	-	-
- Profit on disposal of Special Fund	-	-	560,277.99	-	-	560,277.99
-Appreciation in Value of Special	-	-	-	-	-	-
-Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	560,277.99	-	-	560,277.99
(c) Payments out of funds						
[I] Capital expenditure on						
- Fixed Asset	-	-	-	-	-	-
- Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
- Salary, Wages and allowances	-	-	-	-	-	-
- Rent Other administrative charges	-	-	-	-	-	-
[III] Other:						
- Loss on disposal of Special	-	-	-	-	-	-
- Diminution in Value of Special	-	-	-	-	-	-
- Transferred to Municipal Fund	-	-	-	-	-	-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds (a +	-	-	4,883,022.63	-	-	4,883,022.63

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	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)
31210	Capital Contribution	97,799,628.70	24,628,267.00	122,427,895.70	5,922,496.95	116,505,398.75
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	97,799,628.70	24,628,267.00	122,427,895.70	5,922,496.95	116,505,398.75

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	6,813,547.00	55,959,867.15	-	-	-	62,773,414.15
(b) Additions to the Grants *						
• Grant received during the year	8,979,911.00	35,705,372.00	-	-	-	44,685,283.00
• Interest/Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	8,979,911.00	35,705,372.00	-	-	-	44,685,283.00
Total (a + b)	15,793,458.00	91,665,239.15	-	-	-	107,458,697.15
(c) Payments out of funds						
• Capital expenditure on Fixed	3,143,953.14	21,484,313.86	-	-	-	24,628,267.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	4,565,626.00	24,030,345.00	-	-	-	28,595,971.00
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	3,000,000.00	-	-	-	-	3,000,000.00
• Other administrative charges	-	-	-	-	-	-
Total (c)	10,709,579.14	45,514,658.86	-	-	-	56,224,238.00
Net balance at the year end (a+b)-	5,083,878.86	46,150,580.29	-	-	-	51,234,459.15

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	1,096,288.00	1,145,948.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**1,096,288.00**	**1,145,948.00**

Notes:
*The nature of the Security shall be specified in each of these categories;
*Particulars of any guarantees given shall be disclosed;
*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with
*Rate of interst and original amount of loan and outstanding can be provided for every Loan
*For loans disbursed directly to an executing agency, please specify the

Schedule B-6; Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	8,388,795.47	7,509,061.47
34020	From Revenues	866,530.00	682,050.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**9,255,325.47**	**8,191,111.47**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	733,512.89	-	-	733,512.89
	Total of deposit works	**733,512.89**	-	-	**733,512.89**

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	990,410.85	40,410.85
35011	Employee Liabilities	3,778,156.00	2,356,210.00
35012	Interest Accrued and due	-	-
35013	Outstanding Laibilities	-	-
35020	Recoveries Payable	1,262,665.16	75,330.16
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	143,783.00	141,382.00
	Total Other liabilities (Sundry Creditors)	**6,175,015.01**	**2,613,333.01**

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	526,311.00	365,623.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**526,311.00**	**365,623.00**

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				958345566.4				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total 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	0	8	9	10	11	12
41010	**Land**	330,003.00	-	-	330,003.00	-	-	-	-	330,003.00	330,003.00
41015	**Lack & Ponds**	-	-	-	-	-	-	-	-	-	-
41020	**Buildings**	38,350,673.00	-	-	38,350,673.00	14,855,010.24	1,143,805.32	-	15,998,815.56	22,351,857.44	23,495,662.76
	Infrastructure Assets										
41030	• Roads and Bridges	48,855,833.00	-	-	48,855,833.00	50,718,989.56	2,370,227.58	-	53,089,217.14	-4,233,384.14	-1,863,156.56
41031	• Sewerage and drainage	14,052,794.00	-	-	14,052,794.00	8,933,704.94	801,010.17	-	9,734,715.11	4,318,078.89	5,119,089.06
41032	• Water ways	39,688,742.00	342,800.00	-	40,031,542.00	16,651,395.56	855,132.53	-	17,506,528.09	22,525,013.91	23,037,346.44
41033	• Public Lighting	3,817,362.00	-	-	3,817,362.00	3,834,439.08	159,788.39	-	3,994,227.47	-176,865.47	-17,077.08
41034	• Sanitation and Solid Waste Management Systems	5,115,411.00	247,500.00	-	5,362,911.00	1,506,722.10	240,776.55		1,747,498.65	3,615,412.35	3,608,688.90
	Other assets										
41040	• Plants & Machinery	13,182,475.00	-	-	13,182,475.00	12,944,889.84	69,086.57	-	13,013,976.41	168,498.59	237,585.16
41050	• Vehicles	7,723,363.00	-	-	7,723,363.00	3,785,649.70	177,472.35	-	3,963,122.05	3,760,240.95	3,937,713.30
41060	• Office & other equipment	1,470,351.00	-	-	1,470,351.00	654,102.84	84,597.12	-	738,699.96	731,651.04	816,248.16
41070	• Furniture, fixtures, fittings and electrical appliances	174,888.00	1,950.00	-	176,838.00	149,891.34	20,600.37	-	170,491.71	6,346.29	24,996.66
4180	• Other fixed assets	725,501.00	-	-	725,501.00	-	-	-	-	725,501.00	725,501.00
	Total	173,487,396.00	592,250.00	-	174,079,646.00	114,034,795.20	5,922,496.95	-	119,957,292.15	54,122,353.85	59,452,600.80
41210	Work-in-progress	136,117,184.00	22,650,077.00	-	158,767,261.00				-	158,767,261.00	136,117,184.00
	Total	309,604,580.00	23,242,327.00	-	332,846,907.00	114,034,795.20	5,922,496.95	-	119,957,292.15	212,889,614.85	195,569,784.80

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RAO & EMMAR CHARTERED ACCOUNTANTS

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities	-	-	-	-
42020	• State Government Securities	-	-	-	-
42030	• Debentures and Bonds	-	-	-	-
42040	• Preference Shares	-	-	-	-
42050	• Equity Shares	-	-	-	-
42060	• Units of Mutual Funds	-	-	-	-
42070	• Other Investments	-	-	9,090,250.00	9,090,250.00
	Total of Investments General Fund	-	-	9,090,250.00	9,090,250.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities	-	-	-	-
42120	• State Government Securities	-	-	-	-
42130	• Debentures and Bonds	-	-	-	-
42140	• Preference Shares	-	-	-	-
42150	• Equity Shares	-	-	-	-
42160	• Units of Mutual Funds	-	-	-	-
42170	• Other Investments	-	-	20,088,818.00	497,374.00
	Total of Investments Other Fund	-	-	20,088,818.00	497,374.00

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

CHARTERED ACCOUNTANTS RAO & EMMAR FRN 003084S

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Schedule B-15: Sundry Debtors (Receivables)

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 5 years	1,612,552.00	-	1,612,552.00	1,042,618.00
	More than 5 years*	-	-	-	-
	Sub - total	1,612,552.00	-	1,612,552.00	1,042,618.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	1,612,552.00	-	1,612,552.00	1,042,618.00
43120	**Receivable of Other Taxes**				
	Less than 3 years	5,892,887.00	-	5,892,887.00	5,138,092.00
	More than 3 years*	-	-	-	-
	Sub - total	5,892,887.00	-	5,892,887.00	5,138,092.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	5,892,887.00	-	5,892,887.00	5,138,092.00
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	6,041,480.00	-	6,041,480.00	4,671,206.00
	More than 3 years*	-	-	-	-
	Sub - total	6,041,480.00	-	6,041,480.00	4,671,206.00
43140	**Receivables from Other Sources**				
	Less than 3 years	778,120.00	-	778,120.00	848,484.00
	More than 3 years*	-	-	-	-
	Sub - total	778,120.00	-	778,120.00	848,484.00
		-	-		-
43150	**Receivables from Government**	-			-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**14,325,039.00**	-	**14,325,039.00**	**11,700,400.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
		-	-
45010	**Cash**		
		-	-
45020	**Balance with Bank - Municipal Funds**	26,195,264.26	50,346,495.36
45021	Nationalised Banks	-	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	26,195,264.26	50,346,495.36
	Sub-total		
		-	-
45040	**Balance with Bank - Special Funds**	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total		
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	26,195,264.26	50,346,495.36

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the begining of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	3,622,000.00	605,000.00	1,194,000.00	3,033,000.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	312,222.00	-	-	312,222.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	3,934,222.00	605,000.00	1,194,000.00	3,345,222.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**3,934,222.00**	**605,000.00**	**1,194,000.00**	**3,345,222.00**

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, राजपुर, जि.बड़वानी

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

Municipal Council Rajpur

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2023 to 31 March 2024

	Account Head	Schedule	Current Year	Previous year
A	**Income**			
	Revenue Income	IE-1	8,933,124.00	8,933,124.00
	Assigned Revenues & Compensations	IE-2	21,671,098.00	27,140,352.00
	Rental Income From Municipal Properties	IE-3	1,301,339.00	4,677,121.00
	Fees & User Charges	IE-4	4,130,657.00	6,509,514.00
	Sale & Hire Charges	IE-5	314,054.00	770,737.00
	Revenue Grants, Contribution & Subsidies	IE-6	34,518,467.95	25,611,390.95
	Income From Investments	IE-7	591,444.00	-
	Interest Earned	IE-8	300,846.90	320,676.79
	Other Income	IE-9	55,628.00	195,785.00
	Total Income		**71,816,658.85**	**74,158,700.74**
B	**Expenditure**			
	Establishment Expenses	IE-10	43,019,714.00	38,601,058.00
	Administrativ E Expenses	IE-11	2,376,588.00	4,122,511.00
	Operations & Maintenance	IE-12	14,691,503.00	21,730,625.16
	Interest & Finance Charges	IE-13	3,974.93	12,692.60
	Programme Expenses	IE-14	60,640.00	180,585.00
	Revenue Grants, Contribution and Subsidies	IE-15	1,751,860.00	1,474,133.00
	Provisions and Write Off	IE-16	-	2,720.00
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		5,922,496.95	5,922,496.95
	Total Expenditure		**67,826,776.88**	**72,046,821.71**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)***		**3,989,881.97**	**2,111,879.03**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**3,989,881.97**	**2,111,879.03**
F	Less:Transfer to Reserved Fund		560,277.99	361,608.01
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**3,429,603.98**	**1,750,271.02**

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	2,008,134.00	2,008,134.00
11002	Water Tax	6,390,960.00	6,390,960.00
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anilals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgremage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11060	Cess	-	-
11080	Others Taxes	534,030.00	534,030.00
11090	Tax	-	-
	Sub Total	**8,933,124.00**	**8,933,124.00**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	**8,933,124.00**	**8,933,124.00**
	Total Tax Revenue	**8,933,124.00**	**8,933,124.00**

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	-	-
1109002	Octroi & Toll	-	-
1109003	Surcharge	-	-
1109004	Advertisement tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues	-	-

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

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Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	1,171,794.00	1,469,314.00
12020	Compensation in Lieu Of Taxes/Duties	20,499,304.00	25,671,038.00
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensation	**21,671,098.00**	**27,140,352.00**

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	1,282,139.00	4,513,541.00
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	12,000.00	163,580.00
13080	Other Rents	7,200.00	-
	Sub Total	**1,301,339.00**	**4,677,121.00**
13090	Less: Rent remission and refunds	-	-
	Sub Total	**1,301,339.00**	**4,677,121.00**
	Total Rental Income From Municipal Properties	**1,301,339.00**	**4,677,121.00**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	1,230,000.00	424,030.00
14011	Licensing Fees	325,612.00	306,170.00
14012	Fees for Grant of Permit	381,785.00	633,162.00
14013	Fees For Certificate Or Extract	7,596.00	39,950.00
14014	Development Charges	140,413.00	291,630.00
14015	Regularisation Fees	-	-
14020	Penalties And Fines	438,616.00	191,059.00
14040	Other Fees	121,060.00	472,353.00
14050	User Charges	760,723.00	672,650.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	724,852.00	3,478,510.00
14080	Other Charges	-	-
	Sub Total	**4,130,657.00**	**6,509,514.00**
14090	Less: Fees Remission and Refunds	-	-
	Sub Total	**4,130,657.00**	**6,509,514.00**
	Total Income from Fees & User Charges	**4,130,657.00**	**6,509,514.00**

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

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Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	-	79,667.00
15011	Sale of Forms & Publications	314,054.00	690,000.00
15012	Sale of Stores & Scrap	-	1,070.00
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	**314,054.00**	**770,737.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	34,518,467.95	25,611,390.95
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	**34,518,467.95**	**25,611,390.95**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	591,444.00	-
17020	Dividend	-	-
17030	Income From Project TakenUp On Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	**591,444.00**	-

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	300,846.90	320,676.79
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	**300,846.90**	**320,676.79**

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Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery From Employees	49,620.00	-
18050	Unclaim Refund/ Liabilities	1,800.00	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	4,208.00	195,785.00
19040	Transfer Into Activity Fund	-	-
19220	Transfer Into Gratuity & Leave Salary Fund	-	-
	Total Other Icome	**55,628.00**	**195,785.00**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	41,642,125.00	36,141,407.00
21020	Benefits And Allowances	892,081.00	849,962.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	485,508.00	1,609,689.00
	Total Establishment Expenses	**43,019,714.00**	**38,601,058.00**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	52,178.00	32,735.00
22012	Communication Expenses	20,143.00	19,450.00
22020	Books & Periodicals	5,126.00	-
22021	Printing and Stationery	151,308.00	454,335.00
22030	Travelling & Conveyance	86,990.00	61,585.00
22040	Insurance	-	-
22050	Audit Fees	-	81,000.00
22051	Legal Expenses	27,000.00	74,700.00
22052	Professional and Other Fees	432,851.00	1,351,773.00
22060	Advertisement And Publicity	1,534,109.00	1,827,836.00
22061	Membership & Subscriptions	-	-
22080	Other Administrative Expenses	66,883.00	219,097.00
	Total Administrative Expenses	**2,376,588.00**	**4,122,511.00**

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	3,695,471.00	9,176,035.00
23020	Bulk Purchases	7,953,076.00	9,246,263.16
23030	Consumption of Stores	-	-
23040	Hire Charges	-	9,720.00
23050	Repairs & Maintenance Infrastructure Assets	1,224,696.00	858,326.00
23051	Repairs & Maintenance Civic Amenities	143,280.00	281,827.00
23052	Repairs & Maintenance Buildings	159,950.00	176,270.00
23053	Repairs & Maintenance Vehicles	568,307.00	1,195,073.00
23054	Repairs & Maintenance Furniture	5,687.00	-
23055	Repairs & Maintenance Office Equipments	21,050.00	50,024.00
23056	Repairs & Maintenance Electrical Appliances	-	-
23057	Repairs & Maintenance Heritage Building	74,500.00	9,405.00
23059	Repairs & Maintenance Others	-	-
23080	Other Operating & Maintenance Expenses	845,486.00	727,682.00
	Total Operations & Maintenance	**14,691,503.00**	**21,730,625.16**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	-	-
24020	Interest on Loans From State Government	-	-
24030	Interest on Loans From Govt. Bodies&Association	-	-
24040	Interest on Loans From International Agencies	-	-
24050	Inte.on Loans From Banks&Other Financial Institution	-	-
24060	Other Term Loans	-	-
24070	Bank Charges	3,974.93	12,692.60
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**3,974.93**	**12,692.60**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	60,640.00	180,585.00
25020	Own Programme	-	-
25030	Share in Programme Of Others	-	-
	Total Programme Expenses	**60,640.00**	**180,585.00**

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RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Accont code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	1,751,860.00	1,474,133.00
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and	1,751,860.00	1,474,133.00

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	2,720.00
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	-	2,720.00

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	-	-
27120	Loss on Disposal Of Investments	-	-
29010	Transfer to General Activity Fund	-	-
29020	Public Convenience	-	-
29040	Tranfer to Water Supply	-	-
29220	Transfer to Gratuity & Leave Salary Fund	-	-
29230	Provident Fund	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	-	-
18510	Other expenses Revenue	-	-
18540	Other Income	-	-
	Sub Total	-	-
28500	Expenses	-	-
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub Total	-	-
	Total Prior Period	-	-

RAO & EMMAR CHARTERED ACCOUNTANTS FRN 003084S

मुख्य नगर पालिका अधिकारी
नगर परिषद, राजपुर, जि.बड़वानी

Municipal Council Rajpur
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2023 to 31 March 2024

Receipts

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	50,346,495.36	44,579,743.17
	Operating Receipts		
110	Tax Revenue	-	-
120	Assigned Revenues & Compensations	21,671,098.00	27,140,352.00
130	Rental income from Municipal Properties	627,419.00	4,010,401.00
140	Fees & User Charges	3,423,584.00	5,852,014.00
150	Sale & Hire Charges	314,054.00	770,737.00
160	Revenue Grants, Contributions & Subsidies	-	-
170	Income from Investments	-	-
171	Interest Earned	300,846.90	320,676.79
180	Other Income	6,008.00	195,785.00
185	Prior period	-	-
	Non-Operating Receipts-		
310	Municipal Fund	-	3,220.00
320	Grants and contribution for specific purposes	44,685,283.00	38,470,000.00
330	Loans Received	-	-
340	Deposits Received	199,480.00	146,500.00
341	Deposit works	-	-
350	Other Liabilities	89,713.00	-
	35010-Creditors	-	-
	35011-Employee Liabilities		
	35020-Recoveries Payable	-	-
	35030-Government dues payable	-	-
	35080-Others, Miscellaneous	-	-
421	Investments - Other Funds	-	-
431	Sundry debtors (Receivables)	7,682,278.00	5,999,099.00
460	Loans & Advances to Employees (recovery)	1,000.00	19,000.00
420	Investments - General Fund	-	12,252,088.00
421	Investments - Other Funds	-	-
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	-	-
	TOTAL	**129,347,259.26**	**139,759,615.96**

Payments

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Payments		
210	Establishment Expenses	-	-
220	Administrative Expenses	-	-
230	Operations and Maintenance	-	-
240	Interest & Finance Charges	3,974.93	12,692.60
250	Programme Expenses	-	-
260	Revenue Grants, Contributions & Subsidies	655,000.00	705,000.00
270	Provisions and Write Off	-	2,720.00
271	Miscellaneous expenses	-	-
285	Prior period	-	-
	Non-Operating Payments		
310	Municipal Fund	1,097,939.07	590,964.00
320	Grants and contribution for specific purposes	3,000,000.00	-
330	Loans Repayment	49,660.00	53,034.00
340	Deposits Received	5,000.00	78,300.00
341	Deposit works	-	-
350	Other Liabilities	-	-
	35010-Creditors	37,813,765.00	45,002,286.00
	35011-Employee Liabilities	37,860,456.00	37,546,287.00
	35013-Outstanding Laiblities	-	-
	35020-Recoveries Payable	2,608,265.00	2,875,213.00
	35030-Government dues payable	-	-
	35080-Others, Miscellaneous	87,312.00	-
360	Provisions	365,623.00	1,080,624.00
410	Acquisition / Purchase of Fixed Assets	-	-
412	Capital Work in Progress	-	-
420	Investments - General Fund	-	-
421	Investments - Other Funds	19,000,000.00	-
430	Stock in Hand	-	-
440	Prepaid Expenses	-	-
460	Loans & Advances to Employees (recovery)	605,000.00	1,466,000.00
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	26,195,264.26	50,346,495.36
	TOTAL	**129,347,259.26**	**139,759,615.96**

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RAO & EMMAR CHARTERED ACCOUNTANTS
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MUNICIPAL COUNCIL RAJPUR
STATEMENT OF CASH FLOW
As at 31 March 2024

Perticuler	Previous year		Current year	
[A] Cash flows from operationg activitiies				
Gross surplus / (deficit) over expenditure	-	2,111,879.03	-	3,989,881.97
Add;-Adjustments for				
Depreciations	5,922,496.95	5,935,189.55	5,922,496.95	5,926,471.88
Interest & finance expences	12,692.60		3,974.93	
Less-Adjestment for				
Profit on disposal of assets		-20,731,898.00		-23,242,327.00
Dividend Income	20,731,898.00		23,242,327.00	
Investment Income	-		-	
	-		-	
Adjested income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	-	-	-50,630,914.94	-50,630,914.94
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	4,258,245.00		2,624,639.00	
(Increase) / decrease in Stock in hand	-		-	
(Increase) / decrease in prepaid expenses	-		-	
(Increase) / decrease in other current assets	-	4,258,245.00	-	2,624,639.00
(Decrease)/ increase in Deposits received	978,370.00		1,064,214.00	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	-563,768.84		3,561,682.00	
(Decrease)/ increase in provisions	-715,001.00		160,688.00	
Extra ordinary items {please specify}	-15,398,431.56	-15,698,831.40	-	4,786,584.00
Net cash generated from / (used in) operating activities [A]		-24,125,415.82		-56,545,665.09
[B] Cash flows from investing activities				
(Purchase) of fixed assets & CWIP	20,731,898.00		23,242,327.00	
(Increase) / Decrease in Special funds/grants	-1,953,392.00		-11,538,955.00	
(Increase) / Decrease in Earmarked funds	361,608.01		560,277.99	
(Purchase) of Investments	-	19,140,114.01	19,591,444.00	31,855,093.99
Add:		12,252,088.00		-
Proceeds from disposal of assets	-		-	
Proceeds from disposal of investments	-		-	
Investment income received	12,252,088.00		-	
Interest income received	-		-	
Net cash generated from/ (used in) investing activities [B]		31,392,202.01		31,855,093.99
[C] Cash flows from financing activities				
Add:		19,000.00		1,194,000.00
Loans from banks/others received	19,000.00		1,194,000.00	
Less:		-1,519,034.00		-654,660.00
Loans repaid during the period	53,034.00		49,660.00	
Loans & advances to employees	1,466,000.00		605,000.00	
Loans to others Finance expenses	-		-	

RAO & EMMAR CHARTERED ACCOUNTANTS
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Net cash generated from (used in) financing activities [C]		-1,500,034.00		539,340.00
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		5,766,752.19		-24,151,231.10
Cash and cash equivalents at beginning of period		44,579,743.17		50,346,495.36
Cash and cash equivalents at end of period		50,346,495.36		26,195,264.26
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
• Cash Balances		-		-
• Bank Balances		50,346,495.36		26,195,264.26
• Scheduled co-operative banks		-		-
• Balances with Post offices		-		-
• Balances with other banks		-		-
Total of the breakup of cash and cash equivalents		50,346,495.36		26,195,264.26

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नगर परिषद, राजपुर, जि.बड़वानी

RAO & EMMAR CHARTERED ACCOUNTANTS
FRN 003084S

Abstract sheet for Reporting on Audit paras for Financial Year 2023-24

Name of ULB :- Nagar Palika Parishad Rajpur, Dist:- Badwani
Name of Auditor:- Rao & Emmar, Chartered Accountants

S. no.	Parameters	Description			Observation in Brief	Suggestions
		Receipt In Rs.				
	Revenue Tax Collection	**Year 2022-23**	**Year 2023-24**	**% of Growth**	We observe that i) There is no change in Revenue collection from Property Tax, Water Tax (Incl. Fees & Charge) and other Taxes as compared to previous year.	We Suggest to meet the demand of tax collection, they employing more manpower and proper responsibility to be assigned with their performance basis.
(i)	Property Tax	2008134.00	2008134.00	0.00		
(ii)	Water Tax (Incl. Fees & Charge)	6390960.00	6390960.00	0.00		
(iii)	Others Taxes	534030.00	534030.00	0.00		
	Total	**8933124**	**8933124**	**0.00**		
	Non Revenue Collection					
(i)	Assigned Revenues And Compensation	27140352.00	21671098.00	-20.15		
(ii)	Rental Income From Municipal Properties	4677121.00	1301339.00	-72.18	ii) Non Revenue collection : Assigned revenues and compensation, Rental income from municipal properties Fees and User Charges, Sales and hire charges, Intrest Earned, Other Income are decreasing in comparison to previous year and Revenue Grants Contributio are increasing in comparision to previous year.	
(iii)	Fees And User Charges	6509514.00	4130657.00	-36.54		
(iv)	Revenue Grants, Contibution And Subsidies	25611390.95	34518467.95	34.78		
(v)	Sales And Hire Charges	770737	314054.00	-59.25		
(vi)	Income from Investment	0	591444.00	100.00		
(vii)	Interest Earned	320676.79	300846.90	-6.18		
(viii)	Other Income	195785.00	55628.00	-71.59		
	Total	**65225577**	**62883535**	**-3.59**	There is a new income head collection of Interest income.	
	Grand Total	**74158700.74**	**71816658.85**			

RAO & EMMAR * CHARTERED ACCOUNTANTS * INDORE

मुख्य नगर पालिका अधिकारी
नगर परिषद, राजपुर, जि.बड़वानी

Abstract sheet for Reporting on Audit paras for Financial Year 2023-24

Name of ULB:- Nagar Palika Parishad , Rajpur ,Dist:- Badwani
Name of Auditor:- Rao & Emmar, Chartered Accountants

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have verified revenue from various sources and our observation are mention in below points.	1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. 3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
		He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account	The revenue receipt was duly verified with counterfiles on sample basis and as per our observation the same was deposited timely in respective bank accounts.	
		Percentage of revenue collection increases\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.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements on sample basis given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts.	
		The entries in cash book shall be verified	The entries in cash book have been verified In cash book. Bifercation of Income mentioned of grants.	
		The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets .	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met.	
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	As per audit verification FDRs interest are duly recevied during the audit period.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo.	As per our knowledge and the information given to us there were no such cases.	
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes	We have verified expenditure under all the schemes and our observation are mention in below points.	1. On the Notesheet the CMO and The President should put there official Seal with the Signature. 2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 3. The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing. 4. Overwriting or Manual Changes in Voucher and Invoices should be avoided.
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .	The entries In cash book have been verified from relevant vouchers and we observed that Previous Year expenses payment also made during current year.	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any	The monthly balances of the cashbook was checked by us.	
		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	There is no such bifurcation of expenses, the payment of every expense is made from a different bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.	
		He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India \state government.	The expenditure were checked on sample basis and expenditure is in accordance with the applicable directives.	

		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.	On the basis of our sample audit checking we have observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.	
		All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit non compliance of audit paras shall be brought to the notice of Commissioner / CMO	The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report available during audit. Also in some cases the quotations were on blank pages insead of Letter heads of the firm. 2. There were no pre/post photographs of the contruction sites in the files.3 No GST number mentioned in Invoices.	
		The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	During our audit we have observed that there were no utilization certificates made by the ULB.	
		The auditor shall verify that all the temporary advances have been fully recovered .	As per observation there were no advances given by ULB during the period of the audit.	
3	Audit of Book Keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observation are mention in below points.	The books of accounts are not fully shifted to ERP Software, still the revenue collection is recorded under Single entry system, hence full /complete transition should be done.
		He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo	The ULB is still doing accounting on single entry basis, Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances.	
		The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were advances given by ULB during the period under audit.	
		The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	Managementment has provided proper Bank Reconciliatiom Statement.	
		He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book.	The entries in the grant register not available for verification as the same is not maintain.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo.	We have observed that the ULB has not prepared the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund .	The project fund has been not reconciled with the receipts and payments.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	As per audit verification fixed deposits are duly maintanied and interest earn on such FDs are at prevailing rates.	
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.		
		The cases where FDR\TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo.		

5	Audit of Tender/ Bids	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points.	1) More competitive tendering processes should be implemented. 2) The limit of offline tendering should be reduced so that more and more tenders are put online so as to increase the transparency. 3) In Voucher complete documents enclosed of online applying bids
		He shall check whether competitive tendering procedures are followed for all bids.	competitive and tendering procedures are followed for all bids and we observe that tender alloted to only some few parties and also in online tendering through Gems	
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
		The conditions of BG's shall also be verified; any BG with any such condition which which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO		
		The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's.		
6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same.	1) More and more assets should be created for the welfare of the people as well as for generating more revenue. 2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
		He is responsible for audit of grants received from State Government and it's utilization		
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	as per information provided to us , During the year there is not any loan provide for physical infrastructure and there were no asset created for generation of revenue.	
		The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	As informed by ULB , No data maintained seprately for Revenue Nature Transaction and Capital Nature Transaction , so unable to form opinion on the same	
7	Incidences relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from one Scheme/ Project to Another.	As informed by the accountant , grants are received by state Governmenrt and Central Government without information / receipt advice or any documnetry evidence	Actual utilization of grants was not traceable due to absence of audit trail and documentray evidence	Proper Scheme wise Grant Ledger shall be maintained
8	a) percentage of revenue expenditure (establishment, salary,operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	As per the Management Explanation in respect to revenue expenditure (establishment, salary, maintenance and operation) with respect to revenue receipts (Tax& Non Tax)	Percentage of Revenue Expenditure in respect to Revenue Receipt is 94.44% as per the information given by the management	

	b) Percentage of Capital expenditure with respect to Total expenditure	Capital Expenditure are identified as per the Management explanantion	Capital Expenditure is 25.52% of Total Expenditure as per the Information given by the Management	
9	whether all the temporary advances have been recovered or not	The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were temporary advances given by ULB during the period under audit.	
10	whether bank reconciliation statement is being regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	There is no need of Bank Reconciliatiom Statement as the closing cash balances are same as the bank balances.	
11	Any Other	Some other descrepency were found	Based on our sample checking, TDS and GST Not deducted in some of the cases.	1) TDS and Commercial tax returns should be filed. 2) All Statutory Compliances should be complied on timely basis to avoid Interest and Penalty 3) ESIC amount not deducted at the time of making payment 4) Professoinal Tax deducted but not deposited to the Govt. 5) Vouchers are to be arranged in systematically as per Cash Book and chronological manner, it also required to maintain and arrange the same in month wise File and then to be produced to audit for verification. 6) All the registers need to be maintain in systematic manner.
11	Any Other	Insurance of Vehicles	There is no insurance of any vehicle	

For Rao and Emmar
Chartered Accouantant
FRN 003084S

Partner
Sawan Gadia
M .No. 409459
Place:Indore
UDIN: 25409459BMJDEN5502

मुख्य नगर पालिका अधिकारी
नगर परिषद, राजपुर, जि.बड़वानी