

# NAGAR PALIKA SENDHWA

AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24



B.B. GAGRANI & CO

182, M.P. Nagar, Zone-1, 2nd Floor CI Building BHOPAL (M.P.) 462011 PH: 79871-99145, 95759-66615 Email: bbgbhopal@gmail.com

15.09.2024

Chief Municipal Officer Office of Nagar Palika Sendhwa District- Barwani

Dear Sir/Madam,

Ref: Statutory Audit of Nagar Palika Sendhwa for the FY 2023-24

With reference to above, we have conducted the Audit and enclosing our Audit Report in 3 copies along with our Bill amounting to Rs.65000/- plus 18% GST.

You are requested to release the payment.

Thanks

Regards,

Chartered Accountants

Chartered Accountants

CA Ankit Sharma

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### INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA SENDHWA

1. Report on Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA SENDHWA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development M.P., Bhopal in this regard. The Commissioner has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



ृश्य नगर पार्लिका विविकारी वृश्यर पालिका परिषय, सेंग्रवा. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending on 31st March 2024.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure -2, annexed to this

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

b) Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.

Our opinion is not modified in respect of these matters.

7. We further report that:

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

दृष्य नगर पालिका व्यक्षिकारी है इयर पालिका परिवद, सेंघवा.

- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by the Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure l'.

Date: 14.09.2024 Place: Bhopal For B.B. Gagrani & Co Chartered Accountants

> Chartered Accountants FRN-001386C

HOPA

FRN 001386C

CA Ankit Sharma

Partner

M.No. - 453393

UDIN: -24453393BKBMD8546

Annexure '1'

### Report on Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls of the ULB ("the ULB")
 We have audited the internal financial controls over financial reporting of NAGAR
 PALIKA SENDHWA ("the ULB") as of March 31st, 2024in conjunction with our audit
 of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls

system over financial reporting.

्रव्य नगर पालिका व्यक्तिकारी राज्य पालिका परिषय, सेंबना. 4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Date: 14.09.2024 Place: Bhopal

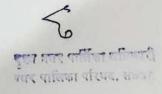
For B.B. Gagrani & Co Chartered Accountants FRN 001386C

CA Ankit Sharma

Partner

M.No. - 453393

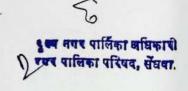
UDIN: -24453393BKBMD8546



#### BALANCESHEET NAGAR PALIKA SENDHWA (M.P.) AS AT 31.03.2024

	Particulars	Schedule	Current Year 2023-	Previous Year 2022
A		No.	24	23
-	SOURCES OF FUNDS Reserves and Surplus			
	Municipal (General ) Fund			
A1		B-1	277,555,841.40	300,035,498.68
	Earmarked Funds Reserves	B-2	14,679,428.35	14,679,428.35
		B-3	217,901,054.27	241,593,946.77
	Total Reserves and Surplus		510,136,324.02	556,308,873.80
A-2	Grants, Contributions for Specific Purpose	B-4	106,182,078.17	71,938,862.17
	Loans			
A3	Secured Loans	B-5	7,832,935,25	8,290,076.25
_ (	Unsecured Loans	B-6		-
	Total Loans		7.832.935.25	8,290,076.25
	TOTAL SOURCES OF FUNDS (A1-A3)		624,151,337.44	636,537,812.22
В	APPLICATION OF FUNDS		024,101,001111	500,000,1012.2.
	Fixed Assets	B-11		
В1	Gross Block		475,081,098.00	427,794,422.00
ы	Less : Accumulated Depreciation		227,410,150.36	180,047,491.86
	Net Block		247,670,947.64	247,746,930.14
	Capital Work in Progress		198,232,465.97	198,232,465.97
	Total Fixed Assets		445,903,413.61	445,979,396.11
	Investments	-		
B2	Investments-General Fund	B-12		
	Investments-other Fund	B-13	5,447,781.00	5,447,781.00
	Add ;-Accured Interest	0.10	9,111,110,110	7.00000
4	Total Investment		5,447,781.00	5,447,781.00
	Current Assets, loans & Advance	4500	And the second second second	
	Stock in hand (Inventories)	B-14	17,202,404.00	17,202,404.0
	Sundry Debtors (Receivables)	B-15	31,944,731.00	26,546,880.00
	Gross Amount outstanding			
В3	Less: Accumulated Provision against bad and			
D3	doubtful receivables			
	Prepaid Expenses	B-16	-	
	Cash and Bank Balance	B-17	60,083,980.46	70,948,797.74
	Loans, advances and deposits	B-18	104,462,895.04	106,212,333.04
	Total Current Assets		213,694,010.50	220,910,414.78
	Current Liabilities and Provisions			//e-e-seedandeed
	Deposits received	B-7	37,430,930.47	30,973,570.47
200	Deposits Works	B-8		
B4	Other liabilities( Sundry Creditors)	B-9	168,377.20	1,531,649.20
	Provisions	B-10	3,294,560.00	3,294,560.00
	Total Current Liabilities		40,893,867.67	35,799,779.67
B5	Net Current Assets (B3-B4)		172,800,142.83	185,110,635.11
C	Other Assets.	B-19		
	Miscellaneous Expenditure (to the extent not w/off)	B-20		
U	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+		624,151,337.44	636,537,812.22





# INCOME & EXPENDITURE ACCOUNT NAGAR PALIKA SENDHWA (M.P.)

For The Financial year 2023-24

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023-24	Previous Year 2022-23
A	INCOME			
	Tax Revenue	IE - 1	41,385,647.00	44,127,683.00
	Assigned Revenues And Compensation	IE - 2	90,436,871.00	95,455,459.00
	Rental Income From Municipal Properties	IE - 3	2,196,205.00	5,916,670.00
	Fees And User Charges	IE - 4	7,535,842.00	6,387,021.00
	Sales And Hire Charges	IE - 5		
	Revenue Grants, Contibution And Subsidies	IE - 6	108,010,561.50	58,182,767.00
	Income From Investments	IE - 7		
	Interest Earned	IE - 8	5,693,981.60	2,923,613.42
	Other Income	IE - 9	5,440,379.00	9,453,482.70
	TOTAL - INCOME		260,699,487.10	222,446,696.12
В	EXPENDITURE			
	Establishment Expenses	IE - 10	119,575,955.00	109,081,602.00
	Administrative Expenses	IE - 11	57,840,688.00	5,823,717.81
	Operations And Maintainance	IE - 12	51,329,051.00	49,763,750.98
	Interest And Finance Charges	IE - 13	1,045.88	
	Programme Expenses	IE - 14	1,802,040.00	2,289,896.00
	Revenue Grants, Contribution And Subsidies	IE - 15		
	Provisions And Write Off	IE - 16		
	Miscellaneous Expenses	IE - 17	1,295,706.00	
	Depreciation		47,362,658.50	
	TOTAL - EXPENDITURE		279,207,144.38	166,958,966.79
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		(18,507,657.28)	55,487,729.33
	Add: Prior Period Items (Net)	IE - 18		
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		(18,507,657.28)	55,487,729.33
	Less: Transfer to Reserve Funds			
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(18,507,657.28)	55,487,729.33



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## SCHEDULE TO INCOME & EXPENDITURE

Schedule IE-1 : Tax Revenue

Account Code	Particulars	Current Year	Previous Year
1100100	Property Tax		
1100101	Property Tax	14.665,100.00	13,604,574.00
1100135	Samekit kar	1,809,300.00	5,716,375.00
1100200	Water Tax (Incl. Fees & Charge)	1,000,000.00	
1100200	Water Tax (Incl. Fees & Charge)	18,324,000.00	17,763,650.00
1100300	Sewerage Tax		
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Education Tax	571,074.00	530,113.00
1100601	Education Cess		
1100700	Vehicle Tax	- Alt	
1100800	Tax On Animals	-	
1101000	Professional Tax		
1101100	Advertisement Tax	7 <del>.</del>	= 11 11 5 1
1101101	Land Hoardings		
1101109	On Others		
1101300	Export Tax		
1105100	Octroi & Toll		
1108000	Other Taxes (City Development Tax)	4,469,673.00	4,287,314.00
1109000	Tax Recovery	•	0.00
1109011	Other Taxes	1,546,500.00	2,225,657.00
	Total Refund and remission of tax revenues.	41,385,647.00	44,127,683.00

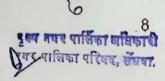
Schedule IE-2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year	Previous Year
<b>1201000</b> 1201011	Duties & Taxes Collected by Others Stamp Duty on Transfer of Properties	3,516,879.00	5,470,620.00
1202021	Compensation in lieu of Taxes & Duties Compensation in lieu of Octroi Compensation in lieu of Pilgrim tax Compensation in lieu of Passenger Tax	86,919,992.00	<b>8</b> 9,984,839.00
	Total assigned revenues & Compensation	90,436,871.00	95,455,459.00

Schedule IE-3: Rental Income from Municipal Properties

Account Code	Particulars	Current Year	Previous Year
1301000	Rent From Civic Amenities		0.00
1301001	Rent From Markets	540,280.00	525,250.00
1301005	Shop Premium	6,522.00	2,694,750.00
1301011	Mutation fee		1,516,273.00
1301016	Office rent	1,606,192.00	1,516,273.00
1303000	Rent Guest Houses		
1303000	Guest Houses	5,500.00	6,050.00
.55555			0.00
1304000	Rent from Lease of Lands	37,711.00	1,174,347.00
1304001	Consolidated Rent from Lease of Lands		
1308000	Other Rents	The same	0.00
1308002	Other		
NAMES OF STREET			0.00
1309000	Remission & Refund-Rent		0.00
1309004	Remission & Refund-Rent-Lease Of Land		





	Sub-Total		5,916,670.00
1309000	Less : Rent Remissions and Refund	0.00	0.00
	Sub-Total		5,916,670.00
	Total Rental Income From Municipal Properties	2,196,205.00	5,916,670.00

Account Code	Particulars	Current Year	Previous Year
1401000	Empanelment & Registration Charges		
1401100	Licensing Fees	1343	
1401123	Licensing fees-Flour Mill	1	
1401106	Licensing fees-Casual Vendors	1	
1401126	Licensing fees-Others		
1401200	Fees for Grant Of Permit	-	
1401201	Fees from sanction of Building plans	556,344.00	0.00
1401203	Anugyan Shulk	92	
1401300	Fees for Certificate or Extract	-	
1401301	Fees from copies of plan		
1401311	properties and the contract of	1	
1401311	Marriage registration Fees others		
1401312	rees others		
<b>1401400</b> 1401401	Development Charges	3,489,020.00	3.361,418.00
1401401	Development Charges	0,100,020.00	
1401500	Regularisation Fees		
1401502	Regularization Fees-Agreement		
1401503	Regularization Fees-Building construction		
1401505	Regularization Fees-Others		
1402000	Consolidated Penalties And fees	2 <del>5</del>	
1402001	Water Tax		
1402003	Rent	1	
1402004	Other		
1404000	Others Fees	(4)	
1404007	Fee warrant	- 1	
1404008	Connection charges-Drain	1	
1404012	Road cutting charges	28,020.00	33,060.00
1404013	Fee application	20,020.00	59.5
1404014	Fee Misc.	1,478,400.00	1,863,808.00
1404017	Connection charges-water supply	1,,	
1404019	Disconnection charges-Meter	1	
1404022 1404025	Fee RTI Other Fee	1,984,058.00	1,128,735.00
1404025	Other 1 00		0.00
1405000	User Charges		
1405004	User Charges-Funeral Van (Hearse)		
1405008	User Charges-Water Supply User Charges-SWM		
1405010	User Charges-SWM User Charges-Sewarage System		
1405020			
1405023	Cleanliness charges User Charges-Crematorium/Burial		
1405024			0.00
1406000	Entry Fees		
1406002	Entry Fees		
1407000	Consolidated Service Admin Charges	7.	
1407004	Service Charges		
1408000	Consolidated Others Charges		
	Sub-Total	-	<b>6,387,021.00</b>
1409000	Less : Pent Remissions and Retund	7 525 042 00	The second secon
403000	Total Income from Fees & User Charges	7,535,842.00	0,501,021.00





Schedule IE-5 : Sale & Hire Charges

<b>Account Code</b>	Particulars	Current Year	Previous Year
1501000	Sale of Products		0.00
1501001	Sale of garbage, compost & other		
1501100	Sale of Forms & Publications		
1501101	Sale of tenders papers		
1501102	Sale of ration card &other forms		
1501200	Sale of stores & scrap		0.00
1501201	Obsolete Stores		
1503000	Sale of others		
1504000	Hire Charges for Vehicles	-	0.00
1504100	Hire Charges for Equipments		•
	Total Income from sale & hire charges		

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
	Revenue Grants		
1601011 1601001	Central Government State Government	61,064,278.00	58,182,767.00
1601001	Revenue Grant- Dep.	46,946,283.50	
1602000	Re- imbursement of expenses		
1602001	State Government		
1603000	Contribution towards Scheme		
1603001	State Government	100 010 501 50	58,182,767.00
	Total Revenue Grants , Contributions & Subsidies	108,010,561.50	36,182,767.00

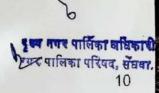
Schedule IE-7: Income from Investments-General Fund

Account Code	Particulars	Current Year	Previous Year
	Interest on Investments & Accured Interest Fixed Deposit		0.00
1702000	Dividend		
1703000	Income from projects taken up on commercial basis		
1704000 1708000	Profit in sale of Investments Others Gain from Exchange Fluctuations		
1708001	Total Income from Investments-General Fund		

Schedule IE-8: Interest Earned

Particulars	Current Year	Previous Year
nterest from Bank Account onsolidated Interest from Bank Accounts	5,693,981.60	2,923,613.42
terest on Loans and advances to employees		
terest on Loans to others		0.00
ther Interest terest from other Receivables		
	5,693,981.60	2,923,613.42
	t from other Receivables nterest Earned	5 603 981 60





Schedule IE-9 : Other Income

Account Code	Particulars	Current Year	Previous Year
1801000	Consolidated Deposits Forfeited		
1801100	Consolidated Lapsed Deposits		
1802000	Insurance Claim Recovery		
1803000	Profit On Disposal of Fixed Assest	gen til termenjar	Children .
1804000	Recovery from Employees		
1805000	Unclaimed Refund / Liabilities		
1805001	Lapsed /stale cheque		
1806000	Excess Provisions Written Back		
1806021	Advertisement Tax		
1808000	Miscellaneous Income		
1808001	Penalty On Contractors		
1808090	Miscellaneous Income	725,740.00	
1850000	Unclaimed Refund payable/liabilities written back		
1853000	Maaf Rasav ki Vasuli		
1854000	Other Income	4,714,639.00	9,453,482.70
	Total Other Income	5,440,379.00	9,453,482.70

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year	Previous Year	
2101000	Consolidated Salaries Wages Bouns	118,825,955.00	107,071,602.00	
2101011	Salaries & Allowances			
2101021	Wages			
2102000	Benefits and Allowances	-		
2101031	Bonus & Ex gratia			
2102004	Arrears			
2103000	Pension			
2103001	Pension/family pension contribution			
2104000	Other Terminal & Retirement Benefits	•	2 242 202 20	
2104011	Leave Encashment	750,000.00	2,010,000.00	
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses	119,575,955.00	109,081,602.00	

Account Code	Particulars	Current Year	Previous Year
2201001	Office Maintenance Rent expenses-Office building Rent expenses-Others	1,101,272.00	
2201200 2201201 2201211 2201221	Communication Expenses Telephone Expences Web, Internet Postage Expenses	34,094.00 4,579.00	



2202000	Books & Periodicals	1 . 1	
2202001	Printing Expenses		0.00
2202002	Newspapers		
2202100	Printing & Stationary		
2202101	Printing Expenses	56,320,00	151,352.00
2202102	Stationery	218,339.00	369,181.00
2202103	Computer stationary & Consumables	210,000.00	
2203000	Travelling & Conveyance	159,430.00	292,426.00
2203005	Travelling & Conveyance		
2204000	Insurance		
2204002	Vehicles		
2205000	Audit Fees		
2205001	Local Fund Examiner	1,076,700.00	1,000,000.00
2205003	Statutory Audit		
2205100	Legal Expenses	-	
2205101	Legal Fee	612,000.00	857,550.00
2205200	Professional and other Fees	•	
2205221	Consultancy fees, charges	1,371,886.00	1,424,133.00
2206000	Advertisement and Publicity		
2206001	Advertisement expenses	738,994.00	796,839.00
2206100	Membership & subscriptions		
2208000	Other Administrative Expenses		
2208014	Other Administrative Expenses	52,328,334.00	241,898.00
2208051	Miscellaneous expenses	138,740.00	627,563.81
	Total Administrative Expenses	57,840,688.00	5,823,717.81

Account Code	Particulars	Current Year	Previous Year	
2301000	Power & Fuel	6,393,102.00	10,754,588.00	
2301001	Diesel Charges			
2302000	Bulk Purchases			
2302001	Bulk Purchases			
2302010	Bulk Purchase of Power			
2303000	Consumption of Stores			
2304000	Hire Charges	114,586.00		
23040	Hiring Charges	114,500.00		
2305000 2305001	Repairs & Maintenance - Infrastructure Assets R & M-Concrete Road	7,884,589.00	4,971,702.00 402,240.00	
2305003 2305008	R & M-Other road  R & M-Footpath-Footpath concrete			
2305017	R & M-Sewerage Treatment plant		THE STATE OF THE STATE OF	
2305018	R & M-Building Sewerage & drainage		0 400 000 00	
2305019	R & M- Sewerage & Drainage - Sewerage & Drainage	3,841,585.00	2,482,898.98	
2305020	system R & M-Waterways buildings	15,149,536.00	17,636,493.00	
2305025 2305027	R & M-Other waterways R & M-Water Dist pipeline	10,140,000.00		
2305028	R & M-Water-Hand pump	9,234,357.00		
2305034 2305041	R & M-Public Light others R & M-Plant & machinery	S,EG,IJOS,IICO		
2305053	R & M-Fogging machine		GRAN	

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12 ्राम्य नगर पार्तिका व्यक्तिका —निका परिषद, सेवा

	Total Operations & Maintenance	51,329,051.00	49,763,750.98
<b>2308000</b> 2308000	Other Operating & Maintenance Expenses Other Repair & Maintenance	3,959,760.00	8,124,681.00
2305900	Repairs & Maintenance - Others	•	
2305700	Repairs & Maintenance - Plant & Machinery	•	
2305600	Repairs & Maintenance - Electrical Appliances	•	
2305500	Repairs & Maintenance - Office Equipments	14,120.00	59,070.00
2305400 2305403	R & M-Furniture R & M Almirah	•	
2305390	Repairs & Maintenance - Vehicles R & M Vehicle	1,610,216.00	1,402,058.00
2305300	P. Land		
2305200	Repairs & Maintenance - Building		
2305100 2305101 2305121	Repairs & Maintenance - Civic Amenities Parks, Nurseries & Gardens Public Toilets	3,127,200.00	3,930,020.00

Schedule IE-13: Interest & Finance Charges

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Account Code	Particulars	Current Year	Previous Year
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		
2405002	Loan from HUDCO		
2405001	Interest on Employee Retirement Benefits		
2406000	Other Interest		74 <del>4</del>
<b>2407000</b> 2407001	Bank Charges Bank Charges	1,045.88	
	Other Finance Charges	1,045.88	
	Total Interest & Finance Charges	1,045.00	

Schedule IE-14: Programme Expenses

Account Code	4 : Programme Expenses Particulars	Current Year	Previous Year	
	Election Expenses Election Expenses	1,088,670.00	The second secon	
<b>2502000</b> 2502001	Own Programs Consolidated Own Programs	713,370.00	1,519,727.00	
2503000	Share in Programs of others		•	
	Total Programme Expenses	1,802,040.00	2,289,896.00	



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अHOPA कृष्य समय पार्विका प्रतिकार गानिका परिवद, सँचधर Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year	Previous Year
2601000	Grants [specify details]		
2601001	Revenue grants given	1 V I V	
2602000	Contributions [specify details]	1-1	
2603000	Subsidies [specify details]		
	Total Revenue Grants, Contributions & Subsidies		

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year	Previous Year	
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

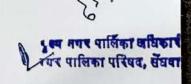
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Account Code	Particulars	Current Year	Previous Year	
2711000	Loss on disposal of Assets			
2712000	Loss on disposal of Investments			
2718000	Other Miscellaneous Expenses	1,295,706.00		
2901000	Transfer to General Activity Fund			
	Total Miscellaneous Expenses	1,295,706.00		

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year	Previous Year
2804000	Prior Period-Other Income Prior Period-Intrerest Investment Prior Period-Intrerest Bank Account		
2808000 2808011 2808039	Sub Total Income (a) Prior Period-Other Expense Prior Period- Rent, Rates and Taxes Prior Period-Other O&M Expense Prior Period-Bank Charges		
	Sud Total Expense (b) Total Prior Period Items (a-b)		





### SCHEDULE FORMING PART OF BALANCESHEET

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		300035498.7		300,035,498.68
Addition during the year , Surplus for the year . Transfers		•	(18,507,657.28)	(18,507,657.28)
Total (Rs.)			(18,507,657.28)	(18,507,657.28)
Deductions during the year , Deficit for the year			3,972,000.00	3,972,000.00
, Transfers- Urban & Poor settlement . Transfers- other		•		
Total (Rs.)			3,972,000.00	3,972,000.00
Balance at the end of the Current year		300,035,498.68	(22,479,657.28)	277,555,841,40

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	14,679,428.35			14,679,428.35
(b) Additions to the Special	100000			*
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)	14,679,428.35	0.00	0.00	14,679,428.35
Total (b)	14,079,420.33	0.00		
(c) Payments out of Funds				
[I] Capital Expenditure on * Fixed Assets				
Fixed Assets				
[II] Revenue Expenditure on				
* Salary , Wages and allowances etc.				
* Rent Other administrative charges				
[III] Other				
* Loss on Disposal of Special Fund Investments				
<ul> <li>Diminution in Value of Special Fund Investments</li> </ul>				
Transfer to Municipal fund			-	0.00
ADVANCE FOR EXPENSES (D)		•		14,679,428.35
Net Balance at the year end (a+b)-(c+d)	14,679,428.35			





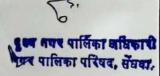
### Schedule B-3: Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year	
	2	3	4	6	3+4-6	
3121000	Capital Contribution	241,593,946.77	23,253,391.00	46,946,283.50	217,901,054.27	
3121100	Capital Reserve	•				
3122000	Borrowing Redemption Special Funds (Utilised)				The birth	
3124000	Statutory Reserve					
3125000	General Reserve					
3126000	Revaluation Reserve					
	Total Reserve Funds	241,593,946.77	23,253,391.00	46,946,283.50	217,901.054.27	

# Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE: 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL	
	3201000	3202000	3208000	=: 000 47	
Account Code	11,556,217.00	51,010,423.00	9,372,222.17	71,938,862.17	
(a) Opening Balance	18,995,543.00	90,001,342.00		108,996,885.00	
(b) Additions to the Grants*	10,990,040.00				
Grant received during the year	3	2			
Transfer from Municipal Fund			*		
Interest / Dividend earned on Grant			*	•	
Profit on Disposal of Special Fund Investments					
Appreciation in Value of Special Fund					
Other addition (Specify nature)	30.551,760.00	141,011,765.00	9.372,222.17	180,935.747.17	
Total (b)	30,551,760.00	141,011,765.00	9,372,222.17	180,935,747.17	
Total (a+b)	30,551,760.00			•	
(c) Payments out of Funds					
[] Capital Expenditure on			*		
Fixed Assets	-	-			
others	14,725,940.00	60,027,729.00		74,753,669.00	
II] Revenue Expenditure on	14,725,540.00	9.54 (00.01.00.00.00.00.00.00.00.00.00.00.00.0			
Salary . Wages and allowances etc.					
Rent Other administrative charges			* .	1.7	
others					
Loss on Disposal of Special Fund Investments				1.00	
Diminution in Value of Special Fund				74,753,669.00	
Transfer to Municipal Fund	14,725,940.00	60,027,729.00	•	106,182,078.17	
Total (c)  Net Balance at the year end (a+b)-(c)	15,825,820.00	80,984,036.00	9,372,222.17	106,182,078.17	





# Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year	Previous Year	
2224222				
3301000	Loans From Central Govt.			
3302000	Loans From State Govt.			
3303000	Loans From Govt.bodies & Associations	7,832,935.25	8.290,076.25	
3304000	Loans From International Agencies	1,032,935,25	0,290,010.20	
3305000	Loans From banks & other FI			
3306000	Other Terms Loans			
3307000	Bonds & debentures	***		
		* ·		
3308000	Other Loans	•	-	
	Total Secured Loans	7,832,935,25	8,290,076.25	

### Schedule B-6: Unsecured Loans

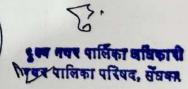
Account Code	Particulars	Current Year	Previous Year
3311000	Loans From Central Govt.		
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations		4
3314000	Loans From International Agencies		
3315000	Loans From banks & other FI		
3316000	Other Terms Loans	_ 111 111	-
3317000	Bonds & debentures	-	-
3318000	Other Loans		
	Total Unsecured Loans		

#### Schedule B-7: Deposits Received

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Account Code	Particulars	Current Year	Previous Year
3401000	From Contractors From Revenues From others	37,430,930.47	30,973,570.47 0.00 0.00
	Total Unsecured Loans	37,430,930.47	30,973,570.47





### Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000 3412000 3418000	Civil Works Electrical Works Others (Contractors)	:		:	:	:
	Total Reserve Funds					

#### Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year	Previous Year
3501000	Creditors		0.00
3501100	Employee Liabilities	0.00	0.00
3501101	Salary, Wages and Bonus		0.00
3501104	Terminal & Retirement Benefits	0.00	390,148.00
3501107	Centralised Pension Fund & PF		
3501300	Outstanding Liabilities		1.51
3502000	Recoveries Payable	•	
3502013	TDS on GST		
3502021	TDS- Employees		
3502022	TDS- Contractors	136.472.00	163,696.00
3502023	Royalty	31,906.00	100,000.00
3502035	Labour Welfare Tax	31,908.00	
3502036	Other Recovery	The state of the s	
3503000	Govt. Dues Payable	0.00	927,072.00
	Refunds Payable	*	
3504000	Advance Collection of		
3504100	Revenues		-
3508000	others		
	Electricity payable	- 1	50,734.00
	Other Misc.		
3509000	Sale Proceeds		
	Total	168,378.00	1,531,650.00

### Schedule B-10: Provisions

Account		Current Year Previous Y		
Code	Particulars	3,294,560.00	3,294,560.00	
3601000	Provisions for Expenses	5,25 1,55 1,55	-	
3602000 3603000	Provisions for Interest Provisions for Other Assets	3,294,560.00	3,294,560.00	
3003000	Total Provisions			



Account	Particulars		Gross	Block			Accumulated D	epreciation	)	Net Block	
Code		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deductio n during the year	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	7	8	9	10	11	12
41010	Land, Lakes & Ponds	8,206,196.00			8,206,196.00					8,206,196.00	8,206,196,0
41020	Building	61,102,306.00	10,504,530.00		71,606,836.00	12,302,227.87	2,488,064.00		14,790,291.87	56,816,544.13	48,800,078.13
	Road & Bridges	224,866,924.00	31,172,793.00		256,039,717.00	125,785,231.81	36,305,735.00	-	162,090,966.81	93,948,750.19	
41031	Sewerage And Drainage	30,232,125.00	1,154,316.00		31,386,441.00	14.296,796,11	2,085,910.00	* 1	16,382,706.11	15,003,734.89	99,081,692.19
41032	Waterways	52,561,517.00			54,333,354.00	9,369,146.84	1,338,676.50		10,707,823.34	43,625,530.66	15,935,328.89
41033	Public Lighting	11,900,473.00			11,900,473.00	5,160,310.76	1,190,047.00		6,350,357.76	5,550,115,24	43,192,370.16
41034	Sanitation & SWM									-	6,740,162.24
41040	Plant & Machinery	8,070,015.00	82,500.00		8,152,515.00	2,803,178.50	811,127.00	*	3,614,305.50	4,538,209.50	*
41050	Vehicles	23,648,995.00	1,689,000.00		25,337,995.00	8,139,036.05	2,449,350.00	-	10,588,386.05	14,749,608.95	-
41060	Office & Other Equipments	3,763,648.00	800,200.00		4,563,848.00	1,469,307.07	416,375.00		1,885,682.07	2,678,165.93	5,266,836.50
41070	Furnitures Fixtures, Fitting & Electrical Appliance	2,288,949.00	111,500.00		2,400,449.00	722,256.85	238,970.00		961,226.85	1,439,222.15	15,509,958.95
41080	Other Fixed Assets	1,153,274.00			1,153,274.00		38,404.00		38,404.00	1,114,870.00	2,294,340.93
											1,566,692,15
											1,153,724.00
	Total	427,794,422.00	47,286,676.00		475,081,098.00	180,047,491.86	47,362,658.50		227,410,150.36	247,670,947.64	247,747,380.14
	Capital Work-in-Progress	198,232,465.97			198,232,465.97			-	-	198,232,465.97	198,232,465.97
	Total	626.026.887.97	47,286,676.00		673,313,563.97	180,047,491.86	47,362,658.50		227,410,150.36	445,903,413.61	445,979,846.11

#### Additional Disclosures to the Schedule

- 1 Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
- 2 Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.
- 3 Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.
- 4 Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
- 5 Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.
- 6 Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
- Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.
- 8 No depriciation is to be charged on Land.





#### Schedule B-12: Investments- General Funds

Amt in INR

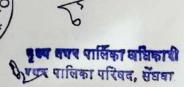
Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities				
4202000	- State Govt. Securities				
4203000	- Debentures and Bonds				
4204000	- Preference Shares				
1205000	- Equity Shares			-	
1206000	- Units of Mutual Funds				
4208000	- Other Investments		Banks		
			_	0.0	0.
	Total Investments General Fund			0.0	)

### Schedule B-13: Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested		Previous Year Carrying Cost
4211000 4212000 4213000 4214000 4215000 4216000 4218000	- Central Govt. Securities - State Govt. Securities - Debentures and Bonds - Preference Shares - Equity Shares - Units of Mutual Funds - Other Investments (FDR)		Banks	5,447,781.00	5,447,781.00
12 10000	Total Investments Other Fund			5,447,781.00	5,447,781.00

# Schedule B-14: Stock in Hand (Inventories)

Account	Particulars	Current Year	Previous Year
4301000 4302000	Stores Loose Loose Tools	17,202,404.00	17,202,404.00
4308000	Others	17,202,404.00	17,202,404.00
	Total Stock in hand		



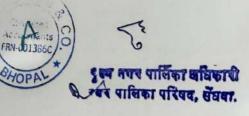
# Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes Less than 5 year More than 5year	6,190,738.00		6,190,738.00	15,866,497.00
	Net Receivables of Property Taxes	6,190,738.00		6,190,738.00	15,866,497.00
4312000	Receivable For Other Taxes Less than 3 year More than 3 year		ě		
	Net Receivables of Other Taxes				•
4313000	Receivable For water tax Less than 3 year More than 3year	26,007,440.00		26,007,440.00	16,482,820.00
	Net Receivables of Fees and User	26.007,440.00		26,007,440.00	16,482,820.00
4314000	Receivables For Other Sources Less than 3 year More than 3year	(253,447.00)		(253,447.00)	
		(253,447.00)		(253,447.00)	
4315000	Net Receivable of Other Sources Receivables From Government Less than 3 year	-		•	
	More than 3 year  Net Receivable of Other Sources	-	•	· ·	
	Total of Sundry Debtors (Receivables)	31,944,731.00		31,944,731.00	32,349,317.00

# Schedule B-16: Prepaid Expenses

	Name of the latest the	Current Year	Previous Year
Account Code	Particulars		
1100000	Establishment Administrative Operations & Maintenance		•
	Total prepaid Expenses		



# Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year	Previous Year
4501000	Cash Balance		0.00	0.00
4502000 4502100	Balance with Bank-Municipal Funds Nationalised Banks AXIS BANK (0191) M.P.GRAMEEN BANK (0084) STATE BANK OF INDIA (6893) UCO BANK (0002) Sanchit nidhi ac with NJGB(00630)	2,410,990.60 4,310,481.60 39,041,132.80 1,552,556.24 12,768,819.22	60,083,980.46	70,948,797.74
4504000	Balance with bank Special/Grants Funds ALLAHABAD (1671) CM Infra CBI (1791) BRGF PNB (2016) MLA Fund		0.00	0.00
4506300 4506400	Scheduled Co-operative Banks Post Office		:	
	Sub Total		60,083,980.46	70,948,797.74
	Total Cash and Bank Balances		60,083,980.46	70,948,797.74

### Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
<b>4601000</b> 4601091	Loans and advances to employees - Miscellaneous Advances	1,231,494.00 144,910.80		140,799.00	1,090,695.00 144,910.80
	Employee Provident Fund Loans			2	
4602000 4603000	Loans to others	•	( e		
	Advance to Suppliers and	406,911.00			406,911.00
4604000	Contractors Agencies	514.096.00	-		514,096.00
4606000	Deposit with External Agencies	-			
4606011 4606021	- Electricity Deposit - Telephone Deposits		-		
		103,914,921.24	31,774,887.00	33,383,526.00	102,306,282.24
4608000	Other Current Assets	106,212,333.04			104,462,895.04
	Sub -Total Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				
	Total Loans, advances, and deposits	106,212,333.04	31,774,887.00	33,524,325.00	104,462,895.04



## Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year	Previous Year
4701000 4703000	Deposits Works Interest Control		
	Total Other Assets		-

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

Account Code	Particulars	Current Year	Previous Year
4801000	Loan Issue Expenses		
4802000	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		*
4803000	others	•	·
	Total Miscellaneous Assets	•	





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# **CASH-FLOW STATEMENT**

Particulars	Amt in INR
The Control of the Co	Current Year
[A] Cash flows from operating activities :-	
Gross surplus/ (deficit) over expenditure	(18,507,657.28)
Add: Non Cash Expenses & Non Operating Income:	
Adjustments for Depreciation	
Interest & finance expenses	1,045.88
Less: Non Operating Income & Gains	
Adjustments for Profit on disposal of assets	
Net Of Adjustments Made To Municipal Funds	
Dividend Income	
Investment income	
Other non- operating Income	5,693,981.60
Adjusted income over expenditure before effecting changes in current assets and	
current liabilities and extra ordinary items	(24,200,593.00)
Changes in current assets and current liabilities	
Add: Decrease in Current Assets & Increase in Current Liabilities	
Other liabilities( Sundry Creditors)	(3,648,413.00)
Less: Increase in Curent And Decrease in Current Liabilities	
Loans , advances and deposits	(5,094,088.00)
Deposits received	
Extra ordinary items {please specify}	
Net cash generated from / (used in) operating activities [A]	(22,754,918.00)
[B] Cash flows from investing activities :-	
Less:	47 000 070 00
(Purchase) of fixed assets & CWIP	47,286,676.00
(Increase) / Decrease in Special funds/grants	27,664,892.50
(Increase) / Decrease in Earmarked funds	
(Purchase) of Investments	
Add:	
Proceeds from disposal of assets	
Proceeds from disposal of investments	5,693,981.60
Income from Bank's Interest	5,035,301.00
Interest income received	

(69,257,586.90)
34,243,216.00
34,240,210.00
457,141.00
1,045.88
33,785,029.12
(58,227,475.78)
70,948,797.74
12,721,321.96
60,083,980.46
00,003,300.40
60,083,980.46
GRAA.

Chalacas C Accountains FRN-001386C

१ व्य नपर पार्लिका बिधकारी

### Revised Abstract Sheet for Reporting of Audit Paras for the Financial Year 2023 - 24,

Name of ULB

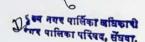
SENDHWA

Name of Auditor

B.B. GARGRANI & CO

Sr. No.	Parameters	Description		meters Description Remarks / Observations in Brief		Remarks / Observations in Brief	Suggestions
1		Audit of Revenue					
राजर	न्व कर वसूली	2022-23# 2023-24* % of					
				% of Growth			
i.	संपतिकर (Property Tax)	1,93,76,682	1,59,47,153.00			-	
ii.	समेकितकर (Consolidate Tax)	21,89,850	17,97,526.00		Recovery under all the heads have decreased. Past dues should be duly recovered.	.=	
iii.	नगरीय विकास उपकर (Urban Development Cess)	36,81,734	27,77,317.00			-	
iv.	शिक्षा उपकर (Education Cess)	6,60,332	4.83,315.00				
	कुल योग	2,59,08,598	2,10,05,311.00				



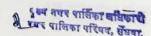


गैर रा	जस्व वसुती				
ν,	भवन-भुमि किराया (House Rent)	25,57,983	19,94,957.00	Recovery under all the heads have decreased. Past dues should be duly recovered.	
vi.	जल उपभोक्ता प्रभार (Water Consumer Charges)	1,46,06,382	1,11,53,751.00		
vii.	ठोस उपरिश्ष्ट प्रबंधन उपभोक्ता प्रभार (Solid Waste Management Consumer Charges)	-	-		•
viii.	स्वच्छता कर (Sanitation tax)	-			-
ix.	अन्य कर/शुल्क Other	-	-		-
	कुलयोग	1,71,64,635	1,31,48,708.00		
	महायोग	4,30,72,963	3,41,54,019.00	Overall decrease in revenue collection.	

<sup>#</sup> Figures for FY (2022-23) are taken from previous Statutory Audit Report for the FY 2022-23.

<sup>\*</sup> These figures are taken from AFS for the year 2023-24 provided by Nagar Parishad Sendhwa.

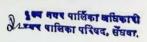




2	Audit of Expenditure	Electricity and other expenses	Electricity and other expenses are accounted for in the books on cash basis.	All the expenses should be booked on accrual basis.
	Audit of Book Keeping	Vouchers	All the vouchers are arranged in chronological order and duly signed by the Adyaksh.	•
		Pradhan Mantri AvaasYojna Register	We have randomly verified Pradhan Mantri Avaas Yojna Register and does not found discrepancy as per our random verification.	NA
		Fixed Asset Register	Fixed Asset Register is not properly maintained, only quantity of item mentioned in Register. There were no opening figures, number of fixed assets purchased during the year, deprecation charged during the year, Assets held for disposal and hence same cannot be commented upon.	Fixed assets register should be maintained properly.
4	Audit of FDR	Accounting treatment of FDR	Interest on FDR is booked only at the time of liquidation, same needs to be done on accrual basis as per interest certificate provided by the bank.	

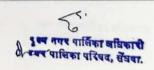
Accountants FRN-001386C





5	Audit of Tender/ Bids	E- Tendering is applicable for all the tenders above Rs.1,00,000.00 For tenders below Rs.1,00,000.00 table quotations were submitted by prospective contractors (At least 3). Nagar Parishad after considering all the quotations, gives the contract to the competent contractor.	As per our sample check, contracts were generally allotted to contractors through tender/ bids and the process is duly conducted by the competent official. However in few instances e-tendering norms are not followed by the council.	Nagar Parishad should assess quotations and compare quoted prices from market/ E- platforms before purchasing anything.
6	Audit of Grants and Loans	Letters of granting of grants by the government.	No separate records for utilization of grants were maintained by the Nagar Parishad. In the absence of which we are unable to comment whether the grants have been utilized for the specified purpose.	Separate ledgers should be prepared for usage of grants, so that it can be identified whether the grant has been used for the specified purpose.
7	Incidences relating to diversion of funds from capital receipts/ Grants/Loans to revenue nature expenditure and from one scheme/project to another	Classification of capital and revenue receipts and expenditures.	Since separate records for utilization of grants were not maintained by the Nagar Parishad and proper classification was not made in capital and revenue receipts and expenses, we are unable to comment upon the incidences relating to diversion of funds from capital receipts/ Grants/Loans to revenue nature expenditure and from one scheme/project to another.  Only bank statement was available which didn't provide clarification regarding use of grant received.	account of revenue and capital receipts and revenue and capital expenditure.





8	a) Percentage of revenue expenditure (Establishment, Salary, Operations and Maintenance) with respect to revenue receipts excluding Octroi, Entry tax, Stamp duty and other grants etc.	80% approx	As double entry system is not followed and proper classification is not done under various heads in Receipts and Payments Account, we are able to only give approximate % of revenue expenditure incurred and revenue receipts.	should be done in receipt and payment account of capital and
	b) Percentage of capital expenditure with respect to total expenditure	20% approx	As double entry system is not followed and proper classification is not done under various heads in Receipts and Payments Account, we are giving approximate % of capital expenditure incurred out of the total expenditure.	should be done in receipt and payment account of capital and
9	Whether all the temporary advances have been fully recovered or not.	No temporary advance given during the period under review.	As informed, No temporary advance given during the period under review.	•





10	Whether the Bank Reconciliation Statement have been prepared regularly.			Old adjusted entries which are found in previous year BRS should be adjusted timely at the end of next year.
11.	Any Other Observation	Other Observation	Balances of Receipt and payment account are not in line with Tax Recovery Sheet provided by the Nagar Parishad.  Delay in payment of GST has been observed.	-

#### For B.B. GAGRANI & CO Chartered Accountants

Partner

कृष्य नवर गार्किका विधिकाची श्राप्य पालिका परिषद, सेंडका

Address of Auditor (CA) - B.B. Gag

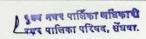
B.B. Gagrani & Co, Chartered Accountants, 182, MP Nagar, Zone-I, Bhopal -462011

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#### Auditor's Scope of Work

1)	The auditor is responsible for revenue from various sources.	We have verified revenue on random sampling basis from various sources. On verification we did found entries of recognizing income on the basis of revenue expenditure made out of grants such recognition is based on the ratio of revenue expenses done in FY 23-24 out of grants received and sed for both capital as well as revenue nature expenses. This is an important aspect of ULB accounting as per MP-MAM.
2)	He is also responsible to check the revenue receipts from counterfoils of receipts books and verify that money is duly deposited in the bank account.	counterfoils of receipts books and observed that money is dul
3)	% of revenue collection increase/ decrease in various heads like property tax, Samekitkar, Shiksha Upkar, Nagariya Vikas Upkar and other tax, compared to previous year shall be part of report.	reported in the abstract sheet.



4)	Delay beyond two working days shall be immediately brought to notice of Commissioner/CMO.	No such major delay has been observed barring few.
5)	The entries in cash book shall be verified.	Entries in cash book have been verified on random sampling basis.
6)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall form part of the report.	Overall recovery has been decreased in the Current Financial Year 2023-24. Old dues should be recovered in the current Financial Year.  Revenue recovered as per Receipt and Payment account for the year 2023-24 is not matching with Tax recovery sheet provided by the Nagar Parishad.  Please Refer Abstract Sheet for details.



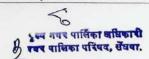


7)	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in the cash book.	Interest on FDR is booked only at the time of liquidation, same needs to be done on accrual basis as per interest certificate provided by the bank.
8)	The cases where, the investments were made on lesser interest rates shall be brought to the notice of CMO.	No such cases were observed where the investments were made on lesser interest rates.
> Au	dit of Expenditure	
9)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures on random sampling basis under the schemes.
10)	He is also responsible for audit of checking the entries in cash book and verifying them from relevant vouchers.	We have verified the same on random sampling basis.
11)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked monthly balances of the cash book and no discrepancies were observed.
12)	He shall verify that the expenditure for a particular scheme is limited to the funds allotted for that scheme.	Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.
May		



13)	He shall also verify that the expenditure is in accordance with the guidelines, directive acts and rules issued by the government.	In the absence of guidelines, directive acts and rules issued by the government of India/State government, it was not possible for us to verify whether expenditure is in accordance with the such guidelines.
14)	During the audit of financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority.	Expenditures were duly supported by invoices and bills and were sanctioned by competent authority. Please Refer Abstract Sheet for details.
15)	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 and non-compliance shall be brought to notice of CMO.	
16)	The auditor shall verify that all temporary advances have been fully recovered.	As informed to us, there were no temporary advances given to staff.
> Au	dit of Book Keeping	
17)	The auditor is responsible for audit of all books of accounts as well as stores.	The Audit has been conducted on the basis of Books of Accounts, Records and information & Explanation provided to us by the Auditee. Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

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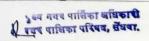


1	8)	He shall verify that books and stores are maintained as per Accounting rules applicable to urban local bodies.	Yes Books of Accounts are maintained as per Accounting rules applicable to urban Local bodies.
1	19)	The auditor shall verify advance register and should see that whether all the advances are timely recovered as per conditions of advance.	No advance is granted during the period under review hence no advance register is maintained by the Nagar Parishad, Chetia
2	20)	BRS shall be verified from the records of ULB and bank concerned.	BRS have been verified from the records of ULB and bank concerned. Observations are mentioned in Abstract Sheet.
2	21)	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from entries in cash book.	Grant register has not been provided to us, however Grant as per treasury statement is verified with Receipt and Payment account and discrepancies are reported in Abstract sheet.
	22)	The auditor shall verify the fixed asset register form other records	Fixed Asset Register is not properly maintained, only quantity of items mentioned in Register. There were no opening figures, number of fixed assets purchased during the year, depreciation charged during the year, Asset held for disposal and hence same cannot be commented upon.
	23)	The auditor shall reconcile accounts of receipts and payments especially for project funds.	We have verified the reconciliation of the accounts of receipts and payments for project funds from respective documents on random sampling basis.





24)	The auditor is responsible for audit of all FD's.	Interest on FDR is booked only at the time of liquidation, same needs to be done on accrual basis as per interest certificate provided by the bank.	
25)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records of FDR's are maintained and all renewals are done on timely basis. However one entry of FD closure was not entered in Books of Accounts resulting in difference in balance of FDR as per books of accounts and actual FDR available with Nagar Parishac Khetia) Sendhua	
26)	The cases where FDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of CMO.	No such case observed.	
27)	Interest earned on FDR shall be verified from entries in cash book.	Same is recorded on cash basis.	
> Audit of Tender/ Bids			
28)	The auditor is responsible for audit of all tender and bids.	We have verified the tender and bids on random sampling basis.	
29)	He shall check whether competitive tendering process is followed	E- Tendering is applicable for all the tenders above Rs.1,00,000. For tenders below Rs.1,00,000 table quotations were submitted by prospective contractors (At least three quotes). Nagar Palika after considering all the quotations, gives the contract to the competent contractor as per defined rules.	



30)	He shall verify the receipts of tender fees both during construction and maintenance period.	We have verified the same on random sampling basis.
31)	The BG's, if received in lieu of bid processing fee shall be verified from issuing banks.	No such Bank Guarantees were produced before us for verification.
32)	The conditions of BG's shall also be verified; any BG with any such condition against interest of ULB shall be checked and reported.	No such Bank Guarantees were produced before us for verification.
33)	The cases of extension of BG's shall be brought to the notice of CMO.	No such Bank Guarantees were produced before us for verification.
> Au	dit of Grants and Loans	
34)	The auditor is responsible for audit of grants given by CG and its utilization.	We have verified various grants received from bank statement and Receipt and Payment account.  No separate records for utilization of grants were maintained by the Nagar Parishad. In the absence of which we are unable to comment whether the grant have been utilized for the specified purpose.
35)	The auditor is responsible for audit of grants given by SG and its utilization.	We have verified various grants received from bank statement and Receipt and Payment account.  No separate records for utilization of grants were maintained by the Nagar Parishad. In the absence of which we are unable to comment whether the grant have been utilized for the specified purpose.





36)	He shall perform audit of loans provided for physical infrastructure and its utilizations.	As informed to us, no loans provided during the year 2023-24. Further no such loans observed in trial balance and Receipt and Payment.
37)	The auditor shall specifically point out any diversion of funds from capital receipts, loans, grants to revenue expenditure and from scheme to another.	by the Nagar Parishad and proper classification was not made in



