

INDEPENDENT AUDITOR'S REPORT

To

THE CHIEF MUNICIPAL OFFICER,

NAGAR PALIKA PARISHAD ASHTA – DIST. SEHORE (M.P)

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PALIKA PARISHAD ASHTA, which comprises of the RECEIPTS AND PAYMENT ACCOUNTS, INCOME & EXPENDITURE ACCOUNTS AND BALANCE SHEET for the year ended 31st march 2022.

Management's Responsibility for the financial statements

The management of Nagar Palika Parishad [hereby termed as "urban local body (ULB)"] is responsible for the preparation of these financial statements that give a true and fair view in accordance with the Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility also includes the design, implementation & maintenance of internal control relevant to the preparation and fair presentation of the financial statements, maintenance of adequate accounting records in accordance with the accounting manual (MPMVM) for safeguarding the assets of the ULB and for preventing and detecting the frauds and other irregularities, selection and application of appropriate accounting policies, making judgment and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provision of the said Act, the accounting standards and matters which are required to be included in the Auditor's Report under the provisions of the relevant act.

We have conducted our audit in accordance with the auditing standards issued by the ICAI. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the



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**Shikha Tiwari and Associates
CHARTERED ACCOUNTANTS**

3rd Floor, 138, Hare Krishna Arcade, M.P. Nagar - II
Bhopal – Phone: 0755 – 4276327
Email: ca.shikhatiwari@gmail.com

assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Nagar Parishad's preparation and presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Nagar Parishad's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the interim financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

OPINION

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view conformity with the accounting principles generally accepted in India:-

- 1 In the case of Receipts and payments accounts, of the Receipts and Payments for the year ended on 31st march 2022
- 2 In the case of Income & Expenditure accounts, of the surplus for the year ended on 31st march 2022.

Date: 15/12/2022
Place: Bhopal

For SHIKHA TIWARI & ASSOCIATES
CHARTERED ACCOUNTANTS



CA Shikha Tiwari
(Partner)
(M.No. – 412886)

UDIN: 23412886B6UX1Y2135

Auditor's Comment on the basis of Scope of Audit:

Revenue:

1. Receipts are checked from the base documents such as receipt books, challan, cashier cash book, accounts cash book and different taxes registers.
2. Revenue receipts are checked (randomly) from counter foils and are found in order.
3. Revenue receipts are generally deposited in bank within the stipulated time.
4. Cash book entries are checked and monthly balances are verified.
5. Generally current year revenues are collected in regular intervals however recovery of old outstanding is less as compared to the current collection. Penal charges levied on delayed payment or non payment of taxes could not be tracked as no such related documents are produced for verification. Demand register is not maintained properly as it also not provides the details of penalty levied on short/ non payment of taxes, etc.
6. ULB does not have any FDR. Interest on Savings Bank account are properly recorded and accounted for.
7. No cases of Investment at less interest rate are found.

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Expenditure:

1. Expenditure vouchers are properly checked and found correct&supported with bills.
2. Monthly cash balances have been arrived.
3. Cash book has been properly maintained and all receipts and expenditures are accounted for.
4. On the basis of records and documents produced before us, diversion of fund from any scheme to another scheme has not been observed. Expenditure for a particular scheme is limited to the extent of funds allotted to that scheme.
5. Expenditures are sanctioned by Competing Sanctioning Authority.
6. Scheme wise Utilization certificates have been verified and tallied with Income & Expenditure account.
7. No advances have been given to any of the staff member.

Book Keeping:

1. Accounting rules are followed however Book keeping is not as per the MPMAM, as accounts are maintained manually on single entry system. Double entry accounting system is also now placed and ULB has started maintaining accounts in Tally ERP Software. Internal audit system should also be place for timely reporting and compliance.



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2. Stores register has not been maintained properly and but found incomplete on the date of verification. Physical verification report as on 31.03.2022 of stores could not be provided for verification.
3. Advance register has been made however since advances has not been given during the year, it remains blank.
4. Bank Reconciliation Statement has been prepared by the ULB.
5. Grant register has been maintained. Entries of grant received have been duly entered in the cash book.
6. Fixed Asset Register has been maintained by the ULB.

FDR:

ULB does not have any FDR.

Tenders/ Bids:

Tenders/ Bids procedure have generally been properly followed. Competitive online e-tendering procedure is followed for tenders amounting to more than Rs.2 Lakhs.

No cases of bank guarantees are found during the course of audit.



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Grants:

Grants received are properly accounted for in the cash book. Fund Transfer advise could not be produced for verification, hence, we have to rely on explanation provided ULB officers about how much Grant is received in any head/ scheme.

General Observations:

Statutory compliances are generally followed by the Palika.

Professional Tax deducted has been deposited however Professional tax returns could not be provided for verification.

Provident fund account has been maintained in-house and funds are timely deposited in that.



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NAGAR PALIKA PARISHAD - ASHTA (M.P.)

BALANCE SHEET

As on 31.03.2022

Nos.	Particulars	Schedule No.	Current Year Rs. ('000)	Previous Year ('000)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	(91,936.62)	(70,790.35)
	Earmarked Funds	B-2	-	-
	Reserves	B-3	614,273.23	589905.79
	Total Reserves and Surplus		522,336.61	519115.44
A2	Grants, Contributions for Specific Purpose	B-4	59,364.47	166988.84
A3	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	30,000.00	30,000.00
	TOTAL LOANS		30,000.00	30,000.00
	TOTAL SOURCES OF FUNDS [A1-A3]		611,701.08	716,104.28
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		486,561.68	460913.62
	Less: Accumulated Depreciation		252,701.18	219142.34
	Net Block		233,860.50	241771.28
	Capital work-in-progress		260,582.83	260,583.83
	Total Fixed Assets		494,443.33	502,355.10
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	1,689.21	1284.38
	Sundry Debtors (Receivables)	B-15	54,373.59	47624.69
	Gross amount outstanding		56,062.80	48,909.07
	Less: Accumulated provision against bad and doubtful receivables		-	-
	Prepaid expenses	B-16	81.18	116.10
	Cash and Bank Balances	B-17	96,044.20	198769.64
	Loans, advances and deposits	B-18	205.52	205.52
	Total Current Assets		152,393.69	248,000.34



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B4	Current Liabilities and Provisions			
	Deposits received	B-07	25,986.09	26082.97
	Deposit works	B-08	-	-
	Other liabilities (Sundry Creditors)	B-09	3,509.22	3147.49
	Provisions	B-10	5,640.96	5020.69
	Total Current Liabilities		35,136.27	34,251.15
B5	Net Current Assets (B3-B4)		117,257.43	213,749.19
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS		611,700.75	716,104.29
	[B1+B2+B5+C+D]		0	(0)

For Nagar Palika Ashta

Chief Municipal Officer

Date: 15/12/2022

Place: Bhopal

For Shikha Tiwari & Associates
Chartered Accountants

Shikha

CA Shikha Tiwari
Partner

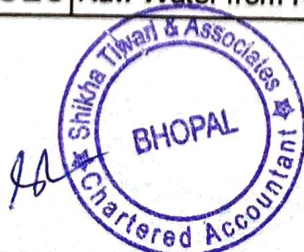
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MP URBAN LOCAL BODY, Ashta
RECEIPTS AND PAYMENTS ACCOUNT
For the period from 1 April 2021 to 31 March 2022

RECEIPTS	Amount	PAYMENTS	Amount
Bank Balance as on 01-04-2021	198769644	Staff Salary	57001606
Property Tax		Muster Wages	11641926
Previous Year	1468500	7th Pay arrear to Employees	569512
Current Year	1210553	Compensation to Staff	50000
Online Prperty Tax	437005	Leave Encashment	705226
Samekit Kar		Electricity Charges	11444550
Previous Year	1074978	Telephone	95278
Current Year	390550	Postage	2000
Application fees	19232	Books & Magazines	13500
Vikas Upkar		Newspapers	242338
Previous Year	285906	Printing Exp.	416076
Current Year	256317	Stationery Exp.	356701
Shiksha Upkar		Computer Consumables	53334
Previous Year	427384	Travelling Exp.	3525
Current Year	289581	Diesel	2505997
Water Tax		Vehicle Insurance	105842
Previous Year	2042311	Local Fund audit Fees	200000
Current Year	2008070	Legal Fee	13000
Online Jalkar	623980	Technical Fee	345930
Dukan Kiraya		Supervision Charges	85552
Previous Year	1245065	Consultation Fees	326844
Current Year	761760	Advertisements	1103632
Marriage Registration		Publicity Exp.	532515
Tahbajari	127165	Cultural Events	330717
Public Toilet	38500	Guest Entertainment	31895
Tax on Animal (Pashu Panjiyan)	729672	Choona Purchase	40999
Namantaran Shulk(Mutataion)	1403234	Miscellaneous Exp	541419
Building Permission	490772	Photocopies	75856
Slaughter fees	4690	Diesel for Water Supply	1402750
Nal Connection Charges	172320	Raw Water from Rampura	500000



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Road Cutting Charges	88194	Dustbeen & other for sanitation	40954
Surcharge on Water Tax	159980	Raincoat for Health Branch	155316
License Fee	5000	Surface Disinfection Tablet	195652
Miscellaneous Income	96986	Water Purification Tablet	379926
Penalties fines	233910	Vehicle Hire Exp.	358300
Sale of Tender Papers	309000	Machinery,Hydra, Roller Take on	182400
Surcharge on Property Tax	219205	Tractor Trolly Kiraya	267589
Hording charges	1350	CC Road Repairing	1591306
Earnest Money Deposit	500171	Muram Churi Supply	1031126
Parking (Wahan Viram Shulk)	92700	CC Drain repairing	1006087
Rent from Market(Patakha Dukan)	165000	Iron Cross Chanel	1481560
GST on Dukan Kiraya	182683	Water Supply Repairing Material	2018827
Received from water Tankers	10200	Repairing of Water Reservoirs	146394
Interet on Nulm	53736	Street Light Repairing Material	2411053
Bank Interest	3113318	Handpump Repairing	72441
Sale of Garbage	45520	Repairing of Machinerie	994561
Fee for Extract or Certificate	998	Public Toilet Repair	244302
Mudarnk Shulk	4986705	Office Building Repairing	395719
Octopi	62557711	Repairing of Community Hall	193573
Pilgrim Tax	3314000	Repairing of Residential Quarters	260290
Export Tax	1995000	Repairing of Library	5164
PM AWAS Third Faze	40200000	GPS at Garbage container	55500
CM Adhosanrachna SADAk	1500000	Repairing of Water Tankers	90815
Moolbhut Suvidha	12174000	Repairing of Fire Tenders	74250
Sambal Yojna	200000	Repairing of JCB machine	80664
State Finance Commission	8103796	Repairing of Hath Kachara Gadi	69907
Aadim Jati Kalyan Vibhag	514946	Repairing of Tractor	302179
Road Development and Repair	8281000	Repairing of Trolly	82793
15th Finance Commission	25128000	Repairing of Tata Ace Vehicle	10425
Samajik Nishakt Pension	70400	Repairing of Sky Lift Bolero	48060
Community Hal Rent	550	Repairing of Motor Boat and shan	11148
		Repairing of Chairs	850
		Wireless Sreaker Set	31030



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	Computer Laptop Repair	51310
	Printer Repair	45900
	Fan Cooler Repairing	37349
	Electrical Fittings	86272
	Testing & Inspection charges	8400
	Special Safai Exp.	320855
	Door to Door Garbage Collection	7706759
	Panjar For Health Branch	90552
	Garbage Sepration and IEC Docu	2386974
	Waste Compost Pitching	190136
	Own Programme	698795
	Share in Programme of Others	511842
	PM AWAS	138645000
	Earnest Money	275266
	Returning of Security Deposit	1523340
	Dukan Kiraya GST	235430
	Exp of Old Bus Stand Park	3495
	Swimming Pool and Sports Track	2388818
	Material Recovery Facility centre	497914
	Con. Of Toilet at Tehsil Campus	173626
	Aaganwadi at Ward no 04	127274
	Teenshed at wn 18 Shamshan Gh	95688
	WN 14 Library	97554
	Hockers Zone Teen Shed	92079
	WN 09 Samudayik Bhawan	1652829
	WN 05 Aaganwadi Boundrywall	140181
	CM Adhosanrachna BT Road	663318
	Cons of Culvert wn 11	89586
	CC Road at Various Wards	5766412
	BT Road at Various Wards	2811566
	Pavement	10293
	CC Road PMAY Colony	3161912
	CC Drain at Various Places	2462702
	Water Supply Pipe Line	198302
	PMAY Colony Water Tank	208116



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	WN 12 Tubelor Poll	61321
	PMAY Colony Electrification	840821
	Hath Kachara Gadi	215500
	Tata Ace Vehicle	1430822
	Computer Laptop	84095
	Printer Purchase	47868
	CCTV Camera	70640
	Table	50500
	Almirah Cupboard	91406
	Revolving Chair	82330
	Fan Cooler Purchase	51630
	Iron Board for Swachchhta survey	42952
	Iron Peti for MRF center	46927
	Fogging Machine	59752
	Parwati Nadi Colour Fountaion	264497
	Rampura To Ashta Pipe line	284462
	Feric Alum	2986627
	Bleaching Powder	2984506
	Lagga Jhadu Purchase	263700
	PVC Water Tank	156000
	Multipurpose Hygene Solution	300375
	Cresolic Powder	199709
	Fogging Solution	195080
	Phenolic Powder	57400
	NULM Exp	2623207
	CM Sambal yojna	560400
	Bank Balance as on 31-03-2021	96044195
388581248		388581248

For Nagar Palika Ashta

Chief Municipal Officer

Date: 15/12/2022

Place: Bhopal

For Shikha Tiwari & Associates
Chartered Accountants



CA Shikha Tiwari
Partner

M. No. 412886

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MP URBAN LOCAL BODY, Ashta
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2021 to 31 March 2022

	Account Head	Schedule	Current Year	Previous year
A	Income			
	Revenue Income	IE-1	15,881,312.00	14,921,937.00
	Assigned Revenues & Compensations	IE-2	67,866,711.00	59,756,419.00
	Rental Income From Municipal Properties	IE-3	5,974,605.00	3,770,820.00
	Fees & User Charges	IE-4	1,475,940.00	1,795,489.00
	Sale & Hire Charges	IE-5	352,520.00	136,000.00
	Revenue Grants, Contribution & Subsidies	IE-6	42,288,942.00	31,338,976.00
	Income From Investments	IE-7	-	-
	Accrued Interest	IE-8	3,113,318.12	2,258,182.61
	Other Income	IE-9	1,671,291.00	-
	Total Income		138,624,639.12	113,977,823.61
B	Expenditure			
	Establishment Expenses	IE-10	70,821,203.00	65,513,766.00
	Administrative Expenses	IE-11	19,445,554.00	20,348,523.00
	Operations & Maintenance	IE-12	34,239,208.00	25,846,911.00
	Interest & Finance Charges	IE-13	-	4,805.70
	Programme Expenses	IE-14	1,234,272.00	861,198.00
	Revenue Grants, Contribution and Subsidies	IE-15	-	1,369,320.00
	Provisions and Write Off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		33,558,838.00	33,717,464.00
	Total Expenditure		159,299,075.00	147,661,987.70



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C	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		(20,674,435.88)	(33,684,164.09)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		(20,674,435.88)	(33,684,164.09)
F	Less: Transfer to Reserved Fund		-	
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		(20,674,435.88)	(33,684,164.09)

For Nagar Palika Ashta

Chief Municipal Officer

Date: 15/12/2022

Place: Bhopal

For Shikha Tiwari & Associates

Chartered Accountants

Shikha

CA Shikha Tiwari

Partner

M. No. 412886



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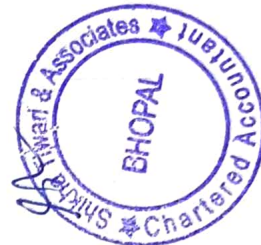
ULB -ASHTA

AS on 31.03.2022

SCHEDULE

Schedule B-1: Municipal (General) Fund (Rs'000)

Account Code 350	Particulars	Water Supply, Sewerage and Drainage (Rs'000)	Road Development and Maintenance (Rs'000)	Bustee Services (Rs'000)	Commercial Projects (Rs'000)	General Account (Rs'000)
	Balance as per last account					-70790.35
	Additions during the year					
	• Surplus for the year					0.00
	• Transfers					0.00
	Total (Rs.)	0	0	0	0	-70790.35
	Deductions during the year					
	• Deficit for the year					20674.44
	• Transfers					471.84
		0	0	0	0	21146.27
	Balance at the end of the current year	0	0	0	0	-91936.62



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

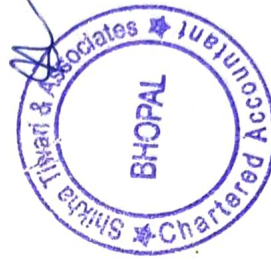
Particulars	Special Fund 1 (Rs'000)	Special Fund 2 (Rs'000)	Special Fund 3 (Rs'000)	Special Fund 4 (Rs'000)	Pension Fund (Rs'000)	General Provident fund (Rs'000)
(a) Opening Balance						
(b) Additions to the Special Fund						
• Transfer from Municipal Fund						
• Interest/Dividend earned on Special Fund Investments						
• Profit on disposal of Special Fund Investments						
• Appreciation in Value of Special Fund Investments						
• Other addition (Specify nature)						
Total (b)	0	0	0	0	0	0
(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 Fund Investments						
• Diminution in Value of Special Fund Investments						
• Transferred to Municipal Fund						
Total (c)	0	0	0	0	0	0
Net Balance of Special Funds (a + b) - (c)	0	0	0	0	0	0



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Schedule B-3: Reserves

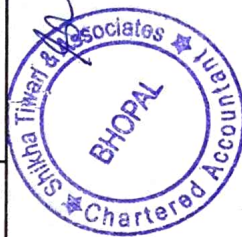
Account Code	Particulars	Opening Balance (Rs'000)	Additions during the year (Rs'000)	Total (Rs'000)	Diductions during the year (Rs'000)	Balance at end of the current year (Rs'000)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	584098.24	23895.60	607993.84	0.00	607993.84
	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31110	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve(Sanchit Nidhi)	5807.55	471.84	6279.39	0.00	6279.39
	General Reserve					
	Revaluation Reserve	0.00		0.00		0.00
	Total Reserve funds	589905.79	24367.44	614273.23	0.00	614273.23



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Schedule B-4: Grants & Contribution for Specific Purposes

Account Code	Particulars	Grants From Central Government (Rs'000)	Grants From State Government (Rs'000)	Grants From Other Government & Agencies (Rs'000)	Grants From Financial Institution	Other, specific (Rs'000)	Total (Rs'000)
320	(a) Opening Balance	109654.45	57334.39	0.00			166988.84
320	(b) Additions to the Grants *	52498.14	48714.45	0.00			101212.58
	• Grant received during the year						
	• Interest/Dividend earned on Grant Investments						
	• Profit on disposal of Grant Investments						
	• Appreciation in Value of Grant Investments						
	• Other addition (Specify nature)	0.00					
	Total (b)	52498.14	48714.45	0.00	0.00	0.00	101212.58
	Total (a + b)	162152.58	106048.84	0.00	0.00	0.00	268201.42
	(c) Payments out of funds						
	• Capital expenditure on Fixed Assets						
	• Capital Expenditure on Other						
	• Revenue Expenditure on						
	o Salary, Wages, allowances etc.						
	o Rent						
320	• Other:	158897.52	49939.43	0.00			208836.95
	o Loss on disposal of Grant Investments						
	o Diminution in Value of Grant Investments						
	o Grants Refunded						
	• Other administrative charges						
	Total (c)	158897.52	49939.43	0.00	0.00	0.00	208836.95
	Net balance at the year end (a+b) - (c)	3255.06	56109.41	0.00	0.00	0.00	59364.47



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Schedule B-5: Secured Loans

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Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Loans from Central Government		
	Loans from State government		0
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans	0	0

Notes:

- The nature of the Security shall be specified in each of these categories;
- Particulars of any guarantees given shall be disclosed;
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Loans from Central Government		
	Loans from State government	30000	30000
	Loans from Govt. bodies & Associations	0	0
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Un-Secured Loans	30000	30000

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.



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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
34010	From Contractors	25,728.09	25,824.97
34020	From Revenues	258.00	258.00
	From staff		
	From Others		
	Total Deposits Received	25,986.09	26,082.97

Schedule B-8: Deposits Works

Account Code	Particulars	Opening Balance as the beginning of the year (Rs'000)	Additions during current the year (Rs'000)	Utilization\ expenditure (Rs'000)	Balance out standing at end of the current year (Rs'000)
	Civil Works	0	0	0	0
	Electrical works	0	0	0	0
	Others	0	0	0	0
	Total of Deposit Works	0	0	0	0



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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
35010	Creditors		
35011	Employee Liabilities	1,159.93	1,036.39
	Interest Accrued and Due		
35020	Recoveries Payable	2,349.29	2,111.10
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues others		
	Total Other liabilities (Sundry Creditors)	3,509.22	3,147.49

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
36010	Provision for Expenses	5,640.96	5,020.69
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	5,640.96	5,020.69



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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					Accumulated Depreciation				Net Block	
		Opening Balance('000)	Addition During the year ('000)	Deductio n during the year ('000)	Cost at end of the year ('000)	Opening Balance ('000)	Addition During the year ('000)	Deductio n during the year ('000)	Total at end of the year ('000)	At the end of current year ('000)	At the end of Previous year ('000)	
1	2	3	4	5	6	7	8	9	10	11	12	
41010	Land	1,070.48	0.00	0.00	1,070.48	0.00	0.00	0.00	0.00	1,070.48	1,070.48	
41015	Lake & Ponds	579.81	0.00	0.00	579.81	0.00	0.00	0.00	0.00	579.81	579.81	
41020	Buildings	67,398.32	5,653.08	0.00	73,051.40	18,712.98	2,433.96	0.00	21,146.94	51,904.46	48,685.34	
	Infrastructure Assets											
41030	• Roads and Bridges	211,417.03	13,220.75	0.00	224,637.78	131,214.36	20,548.87	0.00	151,763.22	72,874.56	80,202.68	
41031	• Sewerage and Drainage	60,378.17	2,599.20	0.00	62,977.37	22,304.76	4,124.94	0.00	26,429.69	36,547.68	38,073.41	
41032	• Water ways	61,001.04	422.95	0.00	61,423.99	9,109.25	1,774.17	0.00	10,883.42	50,540.57	51,891.78	
	Other assets			0.00				0.00			6,697.91	
41040	• Plants & Machinery	6,225.56	0.00	0.00	6,225.56	3,613.56	555.22	0.00	4,168.78	2,056.78	2,612.01	
41050	• Vehicles	18,145.07	1,430.82	0.00	19,575.89	9,670.57	1,694.62	0.00	11,365.19	8,210.70	8,474.50	
41060	• Office & other equipment	8,157.30	741.03	0.00	8,898.34	6,570.02	799.21	0.00	7,369.23	1,529.11	1,587.28	
41070	• Furniture, fixtures, fittings and electrical appliances	3,113.24	361.76	0.00	3,475.00	1,217.16	287.10	0.00	1,504.25	1,970.75	1,896.09	
41080	• Other fixed assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	460,913.62	25,648.06	0.00	486,561.68	219,142.34	33,558.84	0.00	252,701.18	233,860.50	241,771.28	

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
2. The details & value of assets, which are not yet physically identified / traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

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. For instance, the opening balance as on 1 April 2007 shall be equal to the closing asset balance as on 31 March 2007.
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 buildings, school and college buildings, hospital building, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water, pumping station, Water transmission & distribution system, etc.

No depreciation is to be charged on Land.



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Schedule B-12: Investments - General Funds

Account Code	Particulars	With whom invested	Face value (Rs'000)	Current year Carrying Cost (Rs'000)	Previous year Carrying Cost (Rs'000)
	• Central Government Securities				
	• State Government Securities				
	• Debentures and Bonds				
	• Preference Shares Equity shares				
	• Units of Mutual Funds				
	• Other Investments				
	Total of Investments General Fund	0	0	0	0

Schedule B-13: Investments - Other Funds

Account Code	Particulars	With whom invested	Face value (Rs'000)	Current year Carrying Cost (Rs'000)	Previous year Carrying Cost (Rs'000)
	• Central Government Securities				
	• State Government Securities				
	• Debentures and Bonds				
	• Preference Shares Equity shares				
	• Units of Mutual Funds				
	• Other Investments - FDR				
	Total of Investments General Fund	0	0	0	0

Schedule B-14: Stock in Hand (Inventories)

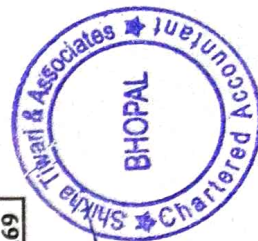
Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
43010	Stores Loose	1,401.15	996.33
43020	Tools Others	288.06	288.06
	Total Stock in hand	1,689.21	1,284.38



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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross (Rs'000)	Provision for outstanding revenues (Rs'000)	Net Amount (Rs'000)	Previous year Net amount (Rs'000)
43110	Receivables for Property Taxes-				
	Less than 5 years	21,682.56		21,682.56	20,249.01
	More than 5 years*				0.00
	Sub - total	21,682.56	0	21,682.56	20,249.01
	Less: State Government Cesses/Levies in Taxes - Control Accounts				0.00
	Net Receivables of Property Taxes	21,682.56	0	21,682.56	20,249.01
43120	Receivable of Other Taxes-				
	Less than 3 years	6,127.52		6,127.52	5,910.14
	More than 3 years				0.00
	Sub- total	6,127.52	0	6,127.52	5,910.14
	Less: State Government Cesses/Levies in Taxes - Control Accounts				0.00
	Net Receivables of Other Taxes	6,127.52	0	6,127.52	5,910.14
	Receivables of Cess Income-				
	Less than 3 years			0	0.00
	More than 3 years			0	0.00
	Net Receivables of Cess Income	0	0	0	0.00
43130	Receivables for Fees and User Charges (Water Charges) -				
	Less than 3 years	19,614.46		19,614.46	16,814.52
	More than 3 years				0.00
	Net Receivables for Fees and User Charges	19,614.46	0	19,614.46	16,814.52
43140	Receivables from Other Sources-				
	Less than 3 years	6,949.07		6,949.07	4,651.02
	More than 3 years				0.00
	Sub - total	6,949.07	0	6,949.07	4,651.02
	Receivables from Government				0.00
	Net Receivables from Other Sources		0		
	Total of Sundry Debtors (Receivables)	54,373.59	0	54,373.59	47,624.69



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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Establishment		
	Administrative		
44030	Operations & Maintenance (Insurance)	81.18	116.10
	Total Prepaid expenses	81.18	116.10

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Cash Balance with Bank - Municipal Fund		
420	Nationalised Banks	95714.38	105718.28
	Other Scheduled Banks		
420	Scheduled Co-operative Banks	0.00	0.00
420	Post Office	0.00	0.00
	Cash Balance		
	Sub-total	95714.38	105718.28
	Balance with Bank - Special Funds		
	Nationalised Banks	329.82	93,051.37
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total	329.82	93051.37
	Balance with Bank - Grant Funds		
	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total	-	0.00
	Total Cash and Bank balances	96,044.20	198,769.64



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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance as the beginning of the year (Rs'000)	Paid during current the year (Rs'000)	Recovered during current the year (Rs'000)	Balance out standing at end of the current year (Rs'000)
46010	Loans and advances to employees	0	-	0	-
	Employee Provident Fund Loans				
	Loans to Others				-
46040	Advance to Suppliers and Contractors		-		-
	Advance to Others				-
46060	Deposit with External Agencies	205.52			-
	Other Current Assets				205.52
	Sub -Total	205.52	-		205.52
	Less: Accumulated Provisions against Loan, Advances and Deposits				-
	[Schedule B-18 (a)]				
	Total Loans, Advances, and Deposits	205.52	-	-	205.52

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

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Loans to Others	0	0
	Advances	0	0
	Deposits	0	0
	Total Accumulated Provision	0	0



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Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Deposit Works	0	0
	Other asset control accounts	0	0
	Total Other Assets	0	0

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

Account Code	Particulars	Current Year (Rs'000)	Previous Year (Rs'000)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure	0	0



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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	6,230,478	6,072,700
11002	Water Tax	7,492,800	7,492,800
11003	Sewerage Tax	160,480	103,470
11004	Conservancy Charge	-	-
11005	Lighting Tax	-	-
11006	Education Tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Anilals	739,785	201,010
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11060	Cess	-	-
11080	Others Taxes	1,257,769	1,051,957
	Sub Total	15,881,312	14,921,937
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-	-
	Sub Total	15,881,312	14,921,937
	Total Tax Revenue	15,881,312	14,921,937

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	-	-

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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	-	-
12020	Compensation in Lieu Of Taxes/Duties	67,866,711	59,756,419
12030	Compensation in Lieu Of Concession	-	-
	Total Assigned Revenues & Compensations	67,866,711	59,756,419

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	5,974,605	3,770,820
13020	Rent From Office Buildings	-	-
13030	Rent From Guest Houses	-	-
13040	Rent From Lease of Lands	-	-
13080	Other Rents		
	Sub Total	5,974,605	3,770,820
13090	Less: Rent remission and refunds	-	-
	Sub Total	5,974,605	3,770,820
	Total Rental Income From Municipal Properties	5,974,605	3,770,820

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Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	10,690	51,580
14012	Fees for Grant of Permit	-	-
14013	Fees For Certificate Or Extract	246	10,301
14014	Development Charges	-	-
14015	Regularisation Fees	490,772	579,661
14020	Penalties And Fines	454,465	425,397
14040	Other Fees	459,067	621,075
14050	User Charges	60,700	107,475
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub Total	1,475,940	1,795,489
14090	Less: Rent Remission and Refunds	-	-
	Sub Total	1,475,940	1,795,489
	Total Income from Fees & User Charges	1,475,940	1,795,489

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	43,520	-
15011	Sale of Forms & Publications	309,000	136,000
15012	Sale of Stores & Scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipments	-	-
	Total Income from Sale & Hire Charges	352,520	136,000

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	42,288,942	31,338,976
16020	Reimbursement of Expenses	-	-
16030	Contribution Towards Schemes	-	-
	Total Revenue Grants, Contribution & Subsidies	42,288,942	31,338,976



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Schedule IE-7: Income From Investments

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

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	3,113,318	2,258,183
17120	Interest On Loans And Advances To Employees	-	-
17130	Interest On Loans To Others	-	-
17180	Other Interest	-	-
	Total Interest Earned	3,113,318	2,258,183

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	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	1,671,291	-
	Total Other Income	1,671,291	-



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Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	70,018,795	65,288,766
21020	Benefits And Allowances	97,182	175,000
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	705,226	50,000
	Total Establishment Expenses	70,821,203	65,513,766

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office Maintenance	12,018,041	13,630,713
22012	Communication Expenses	90,717	93,438
22020	Books & Periodicals	255,838	221,496
22021	Printing and Stationery	826,111	870,576
22030	Travelling & Conveyance	2,507,895	2,162,578
22040	Insurance	140,763	157,302
22050	Audit Fees	200,000	376,700
22051	Legal Expenses	13,000	15,500
22052	Professional and Other Fees	758,326	552,700
22060	Advertisement And Publicity	1,960,634	1,506,017
22061	Membership & Subscriptions		
22080	Other Administrative Expenses	674,229	761,503
	Total Administrative Expenses	19,445,554	20,348,523

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Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	1,404,377	747,382
23020	Bulk Purchases	1,268,194	1,588,779
23030	Consumption of Stores	6,820,257	5,553,001
23040	Hire Charges	808,194	737,475
23050	Repairs & Maintenance Infrastructure Assets	11,036,184	9,204,612
23051	Repairs & Maintenance Civic Amenities	443,497	279,560
23052	Repairs & Maintenance Buildings	1,055,069	979,265
23053	Repairs & Maintenance Vehicles	783,317	1,107,765
23054	Repairs & Maintenance Furniture	850	62,800
23055	Repairs & Maintenance Office Equipments	124,740	94,477
23056	Repairs & Maintenance Electrical Appliances	99,261	129,055
23057	Repairs & Maintenance Heritage Building	-	-
23059	Repairs & Maintenance Others	-	-
23080	Other Operating & Maintenance Expenses	10,395,268	5,362,740
	Total Operations & Maintenance	34,239,208	25,846,911

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	-	4,806
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	-	4,806



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Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	-	-
25020	Own Programme	722,865	318,219
25030	Share in Programme Of Others	511,407	542,979
	Total Programme Expenses	1,234,272	861,198

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	-	-
26020	Contributions	-	1,369,320
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	-	1,369,320

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	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expense Written Off	-	-
	Total Provisions and Write Off	-	-

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	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-



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Schedule IE-18:- Prior Period

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



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NAGAR PALIKA PARISHAD ASHTA
BANK RECEONCILIATION STATEMENT
AS ON 31MARCH 2022
STATE BANK OF INDIA

A/c No. 10729104066

DATE	PARTICULARS	AMOUNT	NET AMOUNT
	Dr.Balance As Per Cash Book		1423120
	Add:-		
04/11/2019	CHQ. ISSUED NOT DEDCUTED	8977	
04/11/2019	CHQ. ISSUED NOT DEDCUTED	4489	
23/06/2020	CHQ. ISSUED NOT DEDCUTED	6717	
23/06/2020	CHQ. ISSUED NOT DEDCUTED	14068	
		34251	34251
	LESS :-		1457371
27/08/2020	BANK CHRGES NOT ENTERED IN CASH BOOK	1298	
12/03/2022	BANK CHRGES NOT ENTERED IN CASH BOOK	649	
		1947	1947
	Cr. Balance As Per Pass Book		1455424

NAGAR PALIKA PARISHAD ASHTA
BANK RECEONCILIATION STATEMENT
AS ON 31 MARCH 2022
STATE BANK OF INDIA

A/c No. 63021530809

DATE	PARTICULARS	AMOUNT	NET AMOUNT
	Dr.Balance As Per Cash Book	81193654	81193654
	ADD:-		
	RETURNED FROM LABOUR TAX	6508	
	CREDITED IN BANK	11208	
		17716	17716
	Cr. Balance As Per Pass Book		81211370

NAGAR PALIKA PARISHAD ASHTA
BANK RECEONCILIATION STATEMENT
AS ON 31MARCH 2022
HDFC BANK

A/c No. 50100168440864

DATE	PARTICULARS	AMOUNT	NET AMOUNT
------	-------------	--------	------------



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11/06/2020 01/09/2020	Dr. Balance As Per Cash Book	4232832	4255468
	AMOUNT RETURNED		
	SAMBHAGIYA AUDITOR	10000	
	DEPOSIT NOT ENTERED IN CASH BOOK	1430	
		75152	
		86582	86582
27/08/2020	LESS :-		4342050
	BANK CHRGES NOT ENTERED IN CASH		
	BOOK	1180	
		1180	1180
	Cr. Balance As Per Pass Book		4340870

**NAGAR PALIKA PARISHAD ASHTA
BANK RECEONCILIATION STATEMENT
AS ON 31 MARCH 2022
HDFC BANK**

A/c No. 50100168441025

DATE	PARTICULARS	AMOUNT	NET AMOUNT
	Dr. Balance As Per Cash Book		8667
	Cr. Balance As Per Pass Book		8667

**NAGAR PALIKA PARISHAD ASHTA
BANK RECEONCILIATION STATEMENT
AS ON 31 MARCH 2022
HDFC BANK**

A/c No. 50100362966331

DATE	PARTICULARS	AMOUNT	NET AMOUNT
	Dr. Balance As Per Cash Book	543618	543618
	Cr. Balance As Per Pass Book		543618

**NAGAR PALIKA PARISHAD ASHTA
BANK RECEONCILIATION STATEMENT
AS ON 31 MARCH 2022
NARMADA JHABUA GRAMIN BANK**

A/c No. 034310200002079

DATE	PARTICULARS	AMOUNT	NET AMOUNT
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	Dr. Balance As Per Cash Book		6279392
	Cr. Balance As Per Pass Book		0
			6279392

**NAGAR PALIKA PARISHAD ASHTA
BANK RECONCILIATION STATEMENT
AS ON 31 MARCH 2022
CANARA BANK**

A/c No. 4729101001158

DATE	PARTICULARS	AMOUNT	NET AMOUNT
	Dr. Balance As Per Cash Book	2010461	2010461
	Cr. Balance As Per Pass Book		2010461

**NAGAR PALIKA PARISHAD ASHTA
BANK RECONCILIATION STATEMENT
AS ON 31 MARCH 2022
ICICI BANK**

A/c No. 171401000007

DATE	PARTICULARS	AMOUNT	NET AMOUNT
	Dr. Balance As Per Cash Book		329815
	Cr. Balance As Per Pass Book		329815

SL

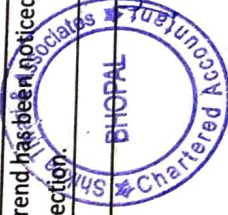


**मु.न.पा. अ.अ.
न.पा. आ.अ.**

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

Name of ULB: NAGAR PALIKA PARISHAD, Ashta (DISTRICT-SEHORE)
Name of Auditor: SHIKHA TIWARI & ASSOCIATES - CHARTERED ACCOUNTANTS

S.No	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2020-21	Year 2021-22	% of Growth		
	सम्पत्तिकर					
1	समोक्त कर	21 27 530.00	31 16 058.00	46.46	Property Tax collection has also increased by 46.46% as compared to its collection in previous year.	Collection employees should be motivated to maintain the collection trend.
2	नगरीय विकास उपकर	14 83 427.00	14 65 528.00	-1.21	Samekit kar collection has also been decreased by 1.21% as compared to its collection in previous year.	Efforts should have been made to increase revenue collection specially against demand for previous years.
3	शिक्षा उपकर	4 10 000.00	5 42 223.00	32.25	Momentous growth in Sampatti kar collection has been observed. In current FY tax collection has been increased by 32.25% as compared to previous year	Collection employees should be motivated to maintain the collection trend.
4	कुल योग	6 41 957.00	7 16 965.00	11.68	Very effective growth has been noticed in collection of Shiksha Upkar as compared to previous year.	Efforts should have been made to increase revenue collection specially against demand for previous years.
	गैर राजस्व वसूली					
1	भवन भूमि किराया	13 82 737.00	21 71 825.00	57.07	Upward trend has been noticed in tax collection.	Citizens should be educated and motivated to pay the taxes timely
2	जल उपभोक्ता प्रभार	35 84 149.00	46 74 361.00	30.42	Upward trend has been noticed in water tax collection.	Citizens should be educated and motivated to pay the taxes timely
3	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			0.00	N.A.	N.A.
4	अन्य कर / शुल्क	80 69 881.00	92 16 101.00	14.20	Upward trend has been noticed in tax collection.	Citizens should be educated and motivated to pay the taxes timely
	कुल योग	1 30 36 767.00	1 60 62 287.00	23.21		



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महा योग		1 76 99 681.00	2 19 03 061.00	23.75		
S.No.	Parameters	Description			Observation in brief	Suggestions
2	Audit of Expenditure	GST Returns			GST return filed could not be provided for verification	records should be kept at the office of Nagar Palika instead of with Tax consultant
3	Audit of Book Keeping	Dual set of accounting has been maintained in ULB.			Manual accounting for receipts and payments has been made on Single entry accounting system, whereas same records are accounted for in Tally ERP software also.	Timely recording of transactions are required, i.e. Once the transaction is recorded for manually (single entry system) at the same time entry should be made in Tally software also, otherwise the very purpose of recording transactions in Tally may be defeated.
4	Audit of FDR	ULB does not have FDR			N.A.	N.A.
5	Audit of Tenders/Bids	All Tenders value more than Rs. 2 Lakhs have been issued through Online e-tendering process.			There is no criteria for payment to advertisement agency in relation to local newspaper.	Comparison should be made at the time of fixing the rate of paper publication.
6	Audit of Grants & Loans	Grant Register			Letter against the Grant received could not be provided.	Letter of grant received should either be attached with the register or separately maintained elsewhere.
7	Incidence relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from on scheme/project to another	No such incidence found during the audit.			N.A.	



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8	a) Percentage of Revenue Expenditure (Establishment, salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) Excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue Expenses (Rs. In Lakhs)	Revenue Receipts (Rs. In Lakhs)	Revenue Expenditure	Revenue Expenses of ULB are too high as compared to its revenue income.	Efforts should be made to increase ULB's own source of income and dependency on Govt. Assistance/ Grants should be reduced.
		1592.99	1386.25	114.91		
	b) Percentage of Capital Expenditure with respect to total Expenditure	Capital Expenditure (Rs. In Lakhs)	Total Expenditure (Rs. In Lakhs)	% of Capital Expenditure to Total		
		1332.38	2925.37	45.55		
9	Whether all the temporary advances have been fully recovered or not.	No such advances have been noticed.				
10	Whether the Bank Reconciliation statement have been regularly prepared.	Yes				

Note: 1. भवन भूमि किराया: includes दुकान किराया, सामुदायिक भवन किराया, पटाखा दुकान किराया
2. जल उपभोक्ता प्रभार: includes जल कर चालू एवं जल कर बकाया

3. अन्य कर / शुल्क: includes आवेदन शुल्क, कांजी हाउस, तहबाजरी किस्त, सुलभ शौचालय से आय, मवेशी ठीया, पशु पंजीयन, नामांतरण, स्कूल फीस, मुद्रांक शुल्क, भवन निर्माण अनुमति, स्टॉर आय, नल कनेक्शन शुल्क, रोड कटिंग शुल्क, एक्स्ट्रेक्ट फीस, लाइसेंस फीस, विविध आय, वाहन विराम शुल्क, टेंडर फॉर्म बिक्री, लीज रेंटल, होडिंग शुल्क, जुरमाना, पानी टैकर से आय, संपत्ति हस्तांतरण शुल्क,

For Shikha Tiwari & Associates
Chartered Accountants
BHOPAL
CA Shikha Tiwari
M.No. 41386

मुख्यांश

Date: 15/12/2022
Place: Bhopal