P C Chhajed & Co.

Chartered Accountants

C-57, Janta Colony, Near Radha Krishna Mandir

Mandsaur (M.P.)-458001

Tel:-8962362606, E-mail:- ankitshrimal@pcchhajed.in

AUDITOR'S REPORT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying Receipt & Payments and Income & Expenditure account of **NAGAR PARISHAD, BHANPURA DIST. MANDSAUR** for the year ended 31st March 2022.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

AUDITOR'S OPINION

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

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

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मुख्य नगर पालिका अधि...
नगर परिषद भानपुरा

P C Chhajed & Co.

Chartered Accountants

C-57, Janta Colony, Near Radha Krishna Mandir

Mandsaur (M.P.)-458001

Tel:-8962362606, E-mail:- ankitshrimal@pcchhajed.in

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

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

4. Subject to the above:-

   - We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
   - In our opinion, proper books of accounts have been kept by the above centre as far as appears from our examination of such books.
   - In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above **"Annexure-A"** give a true and fair view of Receipt & Payment account and Income & Expenditure Account of the Bhanpura Nagar Parishad for the year ended 31st March 2022.

For: P C Chhajed & Co.
Chartered Accountants
FRN: 101800W

ANKIT SHRIMAL Digitally signed by ANKIT SHRIMAL

Ankit Shrimal
(Partner)
M. No. 438226
UDIN: **22438226BFESTR4291**

Date: 09th Dec. 2022
Place: Mandsaur

मुख्य नगर पालिका अधिकारी
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NAGRI PARISHAD BHANPURA, DIST. MANDSAUR					
Income and Expenditure Account for the year ended 31.03.2022					
Expenditure		**Amount**	**Income**		**Amount**
Establishment Expenditures			**Tax Revenue**		
Salary & Others Allowances	25534658.00	25534658.00	Dukan Kiraya Bakaya	192454.00	
			Dukan Kiraya Chalu	423744.00	
Administrative Expenses			Samekit Kar Bakaya	314240.00	
Advertisement Expenses	35760.00		Samekit Kar Chalu	109200.00	
Ambulance Expenses	11638.00		Sampati Kar Bakaya	402620.00	
Electricity Expenses	4318588.00		Sampati Kar Chalu	254153.00	
Independence Day Expenses	27500.00		Shiksha Upkar Bakaya	23388.00	
News Paper Expenses	354715.00		Shiksha Upkar Chalu	11330.00	
Printing & Stationery Expenses	221384.00		Vikas Upkar Bakaya	124584.00	
Repair and Maintenance Expenses	1015302.00		Vikas Upkar Chalu	81564.00	
Republic Day Expenditure	18825.00		Water kar Bakaya	857938.00	
Street Light Expenses	22150.00		Water kar Chalu	1183170.00	
Telephone Expenses	30164.00		Water Tax Dand	155290.00	
Tent & Light Decoration	185407.00		Water Tax Dand Shulk	850.00	
Misc. Admin Expenses	45685.00	6287118.00	Water Tax Shulk	3330.00	4137855.00
Operation & Maintenance Expenses			**Fees & User Charges**		
Aluminium Breaker	360584.00		Aam Fal Income	8500.00	
Computer System Purchase	92684.00		Adhikar Antran Shulk	500.00	
Construction Expenses	12428809.00		Amanat Rashi	43000.00	
Covid Expenses	149407.00		Vehicle Rent Income	8700.00	
Fuel Expenses	1070689.00		Asthayi Income	207610.00	
Electrical Material	3773907.00		Bazar Bethak	362782.00	
Fencing Expenses	43223.00		Bhawan Nirman Income	268220.00	
Fire Brigade Advance	2408465.00		Chalit Sochalay Shulk	5800.00	
Fire Brigade Expenses	153946.00		Dairy Shulk	935.00	
Flooring Expenses	756968.00		Hak Antaran Shulk	21000.00	
FSTP	414374.00		Late Fees	4406.00	
Furniture Expenses	255835.00		Labour Antyesthi Rashi	5000.00	
Gardening Expenses	917186.00		Mask Charges	34250.00	
Hydra Machine Rent	17700.00		Milan Shulk	39150.00	
IEC Activity Expenses	95060.00		Namantran Shulk	456138.00	

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Jal Praday Expenses	1912964.00		Navin Nal Connection	31560.00	
JCB Rent	186596.00		Nivida Shulk	1200.00	
Kachra Vahan Purchase Expenses	1745279.00		Pramanpatra Shulk	4365.00	
Open Gym Expenses	968157.00		Garden Pravesh Shulk	62720.00	
Plastic Breaker	188746.00		Road Cutting Shulk	30790.00	
Poll Fitting Expenses	1723963.00		Sahukari Panjiyan Shulk	2000.00	
Sabji Mandi Shilanyas	32596.00		Septic Tank Cleaning Shulk	3000.00	
Sochalay Marammat	90020.00		Stamp Shulk	2370.00	
Speed Breaker Expenses	453671.00		Suchna ka Adhikar Shulk	132.00	
Swacchata Expenses	8190723.00		Tender Form	226000.00	
Tree Planting	57295.00		Vigyapti Shulk	18800.00	
Vehicle Rental	31400.00		Misc. Receipts	2705.00	
Water Filter Expenses	323227.00		Cash Book Difference	38205.00	**1889838.00**
Welding Work	19430.00	**38862904.00**			
			Grant and Subdies Received from Centra and State Government		
Bank Charges & Interest					
Bank Charges	5932.43	**5932.43**	15th Vitt Ayog Anudan	10424000.00	
			Chungi Anudan	28277982.00	
Other Expenses			Mukhya Mantri Adhosanrachna	200000.00	
Amanat Rashi Return	27580.00		Mulbhut Anudan	4936000.00	
GST Paymnent	325060.00		Narsingh Ghat	1087000.00	
Income Tax Expenses	610159.00		Puliya Nirman Anudan	1629000.00	
Karmkar Tax	305149.00		PM Awas Yojana Payment Return	100000.00	
PM Awas Yojana Payment	12240000.00		PM Awas Yojana	4300000.00	
PM Awas Yojana Payment Return	10434953.24		Rajya Vitya Ayog Anudan	5144000.00	
Royalty	468358.00		Sadak Anudan	3356000.00	
Security Deposit	322922.00		Stamp Duty	1186957.00	
Sochalay Expenses	19360.00		Swacchta Anudan	530000.00	
Winter Expenses	35565.00		Vidhayak Nidhi Anudan	99470.00	
Tax Consultant Fees	132700.00		Yatri kar	1959000.00	
Uday Bharti Mission Anudan	2550.00		Other Anudan	9330880.00	**72560289.00**
Vaccination Expenses	16490.00				
Vehicle Expenses	5500.00		**Interest Income**		
Vividh Expenses	470818.00		PM Awas Yojana A/c	226117.00	
Vigyapti Prakashan Payment	140740.00		Interest Income	44984.00	**271101.00**
Vikash Nidhi	60212.00				

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Land Allotment Expenses	702614.00		**Others**		
Other Expenses	85727.00	**26406457.24**	GST	113532.00	
			Other Receipts	63204.00	**176736.00**
			Excess of Exenditure over Income		**18061250.67**
Total		**97097069.67**	**Total**		**97097069.67**

For: P C Chhajed & Co.
Chartered Accountants

ANKIT SHRIMAL Digitally signed by ANKIT SHRIMAL

Ankit Shrimal
(Partner)
M. No. 438226
FRN: 101800W

Date: 09th Dec. 2022
Place: Mandsaur

मुख्य नगर पालिका अधिकारी
नगर परिषद भानपुरा

NAGRI PARISHAD BHANPURA, DIST. MANDSAUR

Receipts and Payments Account for the year ended 31.03.2022

Receipts		Amount	Payments		Amount
Opening Balances			**Establishment Expenditures**		
ICICI Bank (0500-PM Awas Yojna)	18147983.24		Salary & Others Allowances	25534658.00	**25534658.00**
State Bank of India (4024-Sanchit Nidhi)	60484395.70				
State Bank of India (0855)	1619193.39	**80251572.33**	**Administrative Expenses**		
			Advertisement Expenses	35760.00	
Tax Revenue			Ambulance Expenses	11638.00	
Dukan Kiraya Bakaya	192454.00		Electricity Expenses	4318588.00	
Dukan Kiraya Chalu	423744.00		Independence Day Expenses	27500.00	
Samekit Kar Bakaya	314240.00		News Paper Expenses	354715.00	
Samekit Kar Chalu	109200.00		Printing & Stationery Expenses	221384.00	
Sampati Kar Bakaya	402620.00		Repair and Maintenance Expenses	1015302.00	
Sampati Kar Chalu	254153.00		Republic Day Expenditure	18825.00	
Shiksha Upkar Bakaya	23388.00		Street Light Expenses	22150.00	
Shiksha Upkar Chalu	11330.00		Telephone Expenses	30164.00	
Vikas Upkar Bakaya	124584.00		Tent & Light Decoration	185407.00	
Vikas Upkar Chalu	81564.00		Misc. Admin Expenses	45685.00	**6287118.00**
Water kar Bakaya	857938.00				
Water kar Chalu	1183170.00		**Operation & Maintenance Expenses**		
Water Tax Dand	155290.00		Aluminium Breaker	360584.00	
Water Tax Dand Shulk	850.00		Computer System Purchase	92684.00	
Water Tax Shulk	3330.00	**4137855.00**	Construction Expenses	12428809.00	
			Covid Expenses	149407.00	
Fees & User Charges			Fuel Expenses	1070689.00	
Cash Book Difference	38205.00		Electrical Material	3773907.00	
Aam Fal Income	8500.00		Fencing Expenses	43223.00	
Adhikar Antran Shulk	500.00		Fire Brigade Advance	2408465.00	
Amanat Rashi	43000.00		Fire Brigade Expenses	153946.00	
Vehicle Rent Income	8700.00		Flooring Expenses	756968.00	
Asthayi Income	207610.00		FSTP	414374.00	
Bazar Bethak	362782.00		Furniture Expenses	255835.00	
Bhawan Nirman Income	268220.00		Gardening Expenses	917186.00	
Chalit Sochalay Shulk	5800.00		Hydra Machine Rent	17700.00	
Dairy Shulk	935.00		IEC Activity Expenses	95060.00	
Hak Antaran Shulk	21000.00		Jal Praday Expenses	1912964.00	
Late Fees	4406.00		JCB Rent	186596.00	

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Labour Antyesthi Rashi	5000.00		Kachra Vahan Purchase Expenses	1745279.00	
Mask Charges	34250.00		Open Gym Expenses	968157.00	
Milan Shulk	39150.00		Plastic Breaker	188746.00	
Namantran Shulk	456138.00		Poll Fitting Expenses	1723963.00	
Navin Nal Connection	31560.00		Sabji Mandi Shilanyas	32596.00	
Nivida Shulk	1200.00		Sochalay Marammat	90020.00	
Pramanpatra Shulk	4365.00		Speed Breaker Expenses	453671.00	
Garden Pravesh Shulk	62720.00		Swacchata Expenses	8190723.00	
Road Cutting Shulk	30790.00		Tree Planting	57295.00	
Sahukari Panjiyan Shulk	2000.00		Vehicle Rental	31400.00	
Septic Tank Cleaning Shulk	3000.00		Water Filter Expenses	323227.00	
Stamp Shulk	2370.00		Welding Work	19430.00	**38862904.00**
Suchna ka Adhikar Shulk	132.00				
Tender Form	226000.00		**Other Expenses**		
Vigyapti Shulk	18800.00		Amanat Rashi Return	27580.00	
Misc. Receipts	2705.00	**1889838.00**	GST Paymnent	325060.00	
			Income Tax Expenses	610159.00	
Interest Income			Karmkar Tax	305149.00	
PM Awas Yojana A/c	226117.00		PM Awas Yojana Payment	12240000.00	
Interest Income	44984.00	**271101.00**	PM Awas Yojana Payment Return	10434953.24	
			Royalty	468358.00	
Grant and Subdies Received from			Security Deposit	322922.00	
Centra and State Government			Sochalay Expenses	19360.00	
15th Vitt Ayog Anudan	10424000.00		Winter Expenses	35565.00	
Chungi Anudan	28277982.00		Tax Consultant Fees	132700.00	
Mukhya Mantri Adhosanrachna	200000.00		Uday Bharti Mission Anudan	2550.00	
Mulbhut Anudan	4936000.00		Vaccination Expenses	16490.00	
Narsingh Ghat	1087000.00		Vehicle Expenses	5500.00	
Puliya Nirman Anudan	1629000.00		Vividh Expenses	470818.00	
PM Awas Yojana Payment Return	100000.00		Vigyapti Prakashan Payment	140740.00	
PM Awas Yojana	4300000.00		Vikash Nidhi	60212.00	
Rajya Vitya Ayog Anudan	5144000.00		Land Allotment Expenses	702614.00	
Sadak Anudan	3356000.00		Other Expenses	85727.00	**26406457.24**
Stamp Duty	1186957.00				
Swacchta Anudan	530000.00		**Bank Charges & Interest**		
Vidhayak Nidhi Anudan	99470.00		Bank Charges	5932.43	**5932.43**
Yatri kar	1959000.00				
Other Anudan	9330880.00	**72560289.00**	**Closing Balances**		

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Others GST Other Receipts	 113532.00 63204.00	 **176736.00**	ICICI Bank (0500-PM Awas Yojna) State Bank of India (4024-Sanchit Nidhi) State Bank of India (0855)	99147.00 60324587.27 1766587.39	 **62190321.66**
Total		**159287391.33**	**Total**		**159287391.33**

For: P C Chhajed & Co.
Chartered Accountants
ANKIT SHRIMAL Digitally signed by ANKIT SHRIMAL
Ankit Shrimal
(Partner)
M. No. 438226
FRN: 101800W

Date: 09th Dec. 2022
Place: Mandsaur

मुख्य नगर पालिका अधिकारी
नगर परिषद भानपुरा

Annexure-A

General Observations:

1. The Income and Expenditure Account attached to the report has been prepared on Cash basis.

2. The Nagar Parishad has not provided us the TDS and GST Return for the purpose of Audit. Hence we are unable to comment on the same.

3. Fixed Assets Register is not properly maintained by the Parishad. They entered only Immovable Property details in Fixed Assets Register but in case of Movable Property the details of the same is simply entered in Store Register. Hence we are unable to verify Fixed Assests physically. It is suggested that movable property details should also entered in FA Register. Further we also suggested that serial number should be mentioned on each and every Fixed Assets.

4. The Parishad is not taking Performance Guarantee @5% of contract value before issuing work order.

5. The Parishad should maintain separate register for Sampati Kar, Samekit Kar, Shiksha Kar, Jal Kar etc. It is strictly advisable to separately maintain the details of every tax collection.

6. It is observed that Chungi Kshatipurti Anudan received from directorate Bhopal is accounted in books of accounts on Net Amount basis. The same is actually received in bank account after deduction (as approved by the Directorate Bhopal). Therefore it is suggested to take the effects of deductions in books of accounts. We are unable to verify the details of deduction as the same is not available at Parishad.

7. We suggest that Current Account should be linked with other Sweep Accounts with the bank so the idle fund automatically transferred to short term deposit without affecting the liquidity and due to this the interest income can be generated.

8. It is suggested that Parishad should booked the Receipt and Payments entries on daily basis.

9. It is suggested that quotations should be taken either on letter head or properly sealed and signed by the supplier.

10. It is suggested that closing balance of Cash Register and Closing Balance of cash in hand along with Cash at bank should be reconciled on fortnight basis.

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नगर परिषद भानपुरा

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

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

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

14. PM Awas yojna statement is available to us till 16.11.2021. Amount of Rs.99147.00 is still shown as closing balance on the mentioned date.

15. At the time of audit we find some differences in Cashbook total same is mentioned in our audit report.

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

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

18. Due to unavailability of opening balances we are not able to calculate the depreciation amount.

19. Balance Sheet for the year 2021-22 is not prepared by us due to unavailability of opening balances.

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नगर परिषद भानपुरा

Annexure-B

1. AUDIT OF REVENUES

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

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2. AUDIT OF EXPENDITURE

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

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मुख्य नगर पालिका अधिकारी
नगर परिषद भानपुरा

3. AUDIT OF BOOK KEEPING

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	Yes, the same has been checked.	
(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO	Yes, the same has been maintaned as per rules applicable.	
(iii)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall he specifically mentioned in audit report.	No such cases found during the course of Audit.	
(iv)	The auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	
(v)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. if bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	BRS is prepaed by ULB on yearly basis. It is suggested to prepare BRS on monthly basis.	
(vi)	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	We have checked Grant Register which is maintained by ULB and verified the same from cash book. Some discripeancy found which are mentioned in General Observations **(Annexure-A)**	
(vii)	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Discripeancy noticed and same is reported in General Observations **(Annexure-A)**.	
(viii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	We have Reconciled Receipt and Payment fund as per Cash Book.	

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नगर परिषद भानपुरा

4. AUDIT OF FDR

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

5. AUDIT OF TENDERS/ BIDS

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

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नगर परिषद भानपुरा

6. AUDIT OF GRANTS AND LOANS

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

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Revised abstracts Sheet for Reporting on Audit Paras for the Financial Year 2021-22

Annexure-C

Name of ULB- Nagar Parishad, Bhanpura

Name of the Auditor- P C Chhajed & Co.

S.No.	Parameters	Description			Observation in Brief	Suggestions
	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	2021-22	2020-21	% of Growth		
1	संपति कर	656773.00	408338.00	60.84%	Receover of last year done in current year	
2	समेकित कर	423440.00	489985.00	-13.58%	Less recovery done by parishad in current year	
3	नगरीय विकास उपकर	206148.00	137517.00	49.91%	Receover of last year done in current year	
4	शिक्षा उपकर	34718.00	14521.00	139.09%		
2	जल उपभोक्ता प्रभार	2200578.00	2965331.00	-25.79%	Less recovery done by parishad in current year	
	कुल योग	2200578.00	2965331.00			

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BANK RECONCILIATION STATEMENT

NAGAR PARISHAD BHANPURA, DIST. MANDSAUR

STATE BANK OF INDIA (53038710855)

Bank Reconciliation Statement as on 31st March,2022

Date	Ch no.	Particulars	Dr.	Cr.
		Balance **as per books**	60,324,587.27	
				60,324,587.27
		Balance as per Bank Statement		
			60,324,587.27	**60,324,587.27**

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