

Audit Report

Year:- 2021-22

**Nagar Palika Parishad Sanawad,
District Khargone, Madhya Pradesh**

- 1. Name of the ULB: Nagar Palika Parishad Sanawad**
- 2. Accounting Year: 2021-22**

Officer:-

Administrator	: Shri. Anukul Jain
Chief Municipal Officer	: Shri Balram Bhure
Accountant in charge	: Shri Virendra Kapile

Auditor	: G.D.K & Associates
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INDEPENDENT AUDITOR'S REPORT

TO,
CHIEF MUNICIPAL OFFICER,
NAGAR PALIKA PARISHAD,
SANAWAD DIST.KHARGONE (M.P.)

1. Report on the Financial Statement

We have audited the accompanying financial statement of **NAGAR PALIKA PARISHAD SANAWAD** ("the ULB"), which comprises the Receipt & Payment account, Income and Expenditure Account, Cash Flow Statement, Bank Reconciliation Statement and Balance Sheet as at March 31, 2022.

2. Management's responsibility for the Financial Statement

The ULB 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 provision of Municipal ULB Act, 1956 and accounting principle 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 estimate 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 of the preparation and presentation of financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in the case ULB is not in practice of maintaining balance sheet &



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Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

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 according 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.

We conducted our audit in accordance with the standards on auditing issued by institute of Chartered Accountants of India. Those standards require that 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 the disclosures in the financial statement. The procedures selected depend on the auditor's judgment including the 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 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basic for our audit opinion on the financial statements.

4. Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, expect for the effect for the matter described on the report attached below, the Receipt and payment account annexed to this report give true and fair view of




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financial transaction affected by ULB and record these transactions in cash book for the financial year ending as on **31st March, 2022**.

1. Report on other miscellaneous and regulatory requirements –

- a. In our opinion, the receipt and payment details of Sanawad Municipality have been found to be correct after matching the balances shown in the books.
- b. Accounts prepared by Sanawad Municipality during the year are as follows-
 - Cash Book
 - Accountant Cashbook
 - Scheme Cashbook (PMAY and NULM)
- c. That the audit was carried out on those points as given in the audit report.
- d. According to us, the details of receipt and payment by the municipality were made under the Madhya Pradesh Municipality Act and where irregularities were found, it is shown in the attached report.
- e. In our opinion, the details of receipt and payment account have been prepared by the municipality on single entry accounting system.

5. Basic for Qualified Opinion


The details which form the basis of qualified opinion are reported in this report.

6. Emphasis of matters

We draw attention to following matters reported in Annexure – 1, annexed to the report.

- a) Accounts prepared as per the manual in lieu of accounting standards for local bodies as issued by institute of Chartered Accountant of India.
- b) Non bifurcation of income & expenditure as revenue and capital.
- c) Non-maintenance/incomplete Immovable properties register, fixed assets register, Dead Stock register, telephone bill register, ration Card stock issue register, Electricity bill register, and other registers as prescribed under manual.
- d) Revenue register are not maintained properly as it does not show the balances outstanding of the previous years.
- e) Non compliance with provision of EPF/ESIC
- f) Assets and Liabilities shown in balance sheet are related to current year only. So the balance sheet does not reflect the true position.




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g) All the vouchers and tenders were not provided for checking.

Our opinion is not modified in respect of these matters.

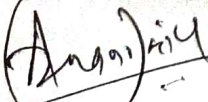
7. We further report that:

- a) We have sought and, except for the possible effect 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;
- b) Expect 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) Except for the matter described in the basis for Qualified Opinion paragraph above, the receipt and payment account comply with the Municipal Accounting Manual and Accounting Standards applicable to the urban local bodies.
- d) 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.
- e) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the basic for Qualification Opinion paragraph above.
- f) 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 1'.

For GDK & Associates

Chartered Accountants

FRN 002159C


CA. Anand Jain

(Partner)

MRN – 427705

UDIN NO- 23427705BGYUZL2818




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Date: 01/02/2023

Place: Indore

Annexure 1

The Annexure 1 referred to in paragraph 6 of our report

1. Audit Of Revenue

i. The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources on sampling basis which was recognized and entered in the books of account produced before us for verification and found satisfactory. We have verified the receipts and payments statement produced before us and errors therein are properly detected and corrected. It is mandatory for the council to declare its income and expenses in capital nature and revenue nature but the expenses are not segregated as such due to which we are unable to verify the income and expenditure statement correctly. Expenses should be properly bifurcated in future. (Refer annexure -2)

ii. He is also responsible to check the revenue receipt from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

We have verified the counter foils or revenue receipts made available to us and found that money received was duly deposited in the respective bank account.

iii. He is also responsible for comparative analysis of various taxes and grants received

The comparative analysis of various taxes, other receipts and expenditure by the ULB in the previous year's is attached in form 2.

iv. Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

No such instances were noticed during the test check of such entries conducted by us expect the circumstances like public holidays government or local holidays etc.

During the audit, it was found that the amount of income received by the body is written in the Cashier Cash Book and Accountant Cash Book on the next day and the cash is also deposited in the bank on the next day itself. When asked in this context, the officials said that the day the cash is received only recording in the challan is done,



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while the cash is deposited the next day. This accounting system of the body is not proper; the officers should improve this system and remove the irregularity.

v. The entries in cash book shall be verified:

We have verified the entries in cash book on test check basis. Any errors found are duly rectified.

vi. The auditor shall specifically mention in the report the revenue recovery against the quarterly and month targets any lapses in revenue recovery shall be a part of the report.

We have discussed with the authorities regarding this, and we were informed that no such Quarterly and monthly targets are given. Only the budget which is made at the beginning of the year is used by the bodies. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to.

vii. The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have discussed with the authorities regarding this, and it is informed to us that no such FDR register is maintained by the authority. So far a total of Rs. 115.65 lacs FD has been made and produced before us for verification, while money is lying in the saving fund and other bank accounts on which the bank is paying 4% or less interest. ULB should make the FD of the excess amount in future.

viii. The case where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.

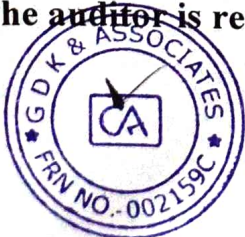
No such instances were noticed during the test check of such entries conducted by us.

ix. Others

1. The local fund audit of the body has not been done since the year 2013-14 and the Accountant General Gwalior audit has not been done since the year 2016-17.

Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.



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We asked for information about the expenditure on all the schemes, in this regard we were provided with the vouchers and cash book of the expenses, the accountant told us that except for Pradhan Mantri Awas Yojana and NULM, separate cash books has not been made for the schemes, hence it is not possible to ascertain the actual position of expenditure. The body should maintain separate accounts of the expenses incurred under all the schemes as soon as possible.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We examined the entries in the cash book and their relevant vouchers on a test basis. Moreover, all the vouchers and tenders were not provided by the body for Audit.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors if any.

We reconciled the monthly balance of the cash book with the bank account and bank reconciliation, in which a difference of 5,86,893/- was found.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme any over payment shall be brought to the notice of the commissioner / CMO.

When we asked for information about expenditure on special schemes and in this regard accountant told us that separate cash book was not prepared for the schemes and vouchers and cash book was provided to us for checking on a sample basis.

5) He shall also verify that the expenditure is accordance with the guidance directives, acts and rules issue by government of India/ state government.

Yes, all the expenditure has been incurred as per the guidelines issued by the Government of India / State Government. Along with this, it has been seen that different tenders have been issued for many similar works, in which tender conditions have also been followed, but small tenders have been called. On discussing this with the officials, he told that tenders are issued on the basis of the need and convenience of the work.

6) During the audit financial propriety shall be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent



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authority and shall be limited to the administrative and financial limit of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority except in some cases where the signatures were not found of the CMO and Accountant. All the expenditures were approved by the PIC.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance if audit observation shall be ensured be during the audit Non- compliance of audit Para's shall be brought to the notice of commissioner / CMO).**

No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise project wise utilization Certificate (UCS). UC'S shall be tallied with the income & expenditure and creation of fixed asset.**

As per the explanation given by the ULB during the course of our audit, the ULB is not in the practice of maintaining utilization certificate. Also in absence of fixed asset register and income and expenditure account it was not possible for us to verify the correctness and reliability of figures at which the fixed asset were created/recognized on the books of accounts.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion to work from respective department. Also no fixed assets register were maintained by ULB hence there is no cross check mechanism existing to ensure the completion of projection payment of final bill. It is suggested that a proper internal control system should be framed to indentify the fixed assets and its recognition in fixed asset register and books of account of the ULB.

9) Others

According to the GST provision, ULB should have taken registration as normal taxpayer also, but no such registration was taken by ULB.

The name of former CMO is still showing in GST Registration, the ULB should register the name of current CMO.



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ULB should submit an affidavit at the time of every payment on monthly basis from all the suppliers that the GST provisions have been complied, and all the returns have been submitted by them.

Audit of Book Keeping

1. The Auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB necessary books are maintained by ULB.

We have verified the cash book, voucher, receipts, property tax registers, Shop rent register etc. and the discrepancies found in them are duly reported.

No register of Immovable properties have been maintained by the ULB and there is no proper bifurcation of revenue and capital expenditures.

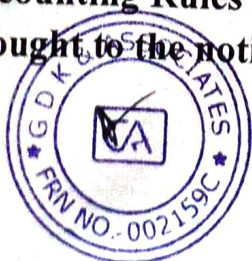
The tender register has not been created by the body, it is not clear that how many tenders have been received in the year, in the future, special attention needs to be paid in preparation of tender register and it should be prepared in the right way.


Tender closure register has not been made by the body, in the absence of this it becomes difficult to know which tenders were completed during the year and which were not, it should be made in future and its verification should also be done by the officials.

Dead stock register has not been made, in the absence of this it is difficult to tell which material has become dead in the year, it should be made in future and its verification should also be done by the officials.

Telephone bill register, ration card, stock distribution register, fixed asset register, electricity bill register etc. were not prepared by the body.

2. He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the urban local bodies. Any discrepancies shall be brought to the notices of commissioner /CMO.




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During the audit, it is found that the material received by the ULB is released from the storage immediately but it should be released only when required, special care should be taken in future and the store register should be prepared and its verification should also be done by the officials.

3. The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

It was told by the accountant that no advance has been given by the body and no such register has been prepared by them

4. The Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned if bank reconciliation statement is not prepared the auditor will help in the preparation of BRS.

During the course of verification, details of balance as per bank statement have been provided for verification and an difference of 5,86,893/- was found. However there is no statement with balance of cash.

5. He shall be responsible for verify the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant register has been prepared by the body, which is incomplete. The body should complete the grant register as soon as possible and after discussing with the accountant, it was found that all the grants are being received in the main bank account. So due to incomplete Grant register we cannot verify receipt and utilization of grants with cash book.

6. The auditor shall reconcile immovable property register with other records.

The immovable property register has not been prepared by the body. Physical verification of the immovable property has not been done by us. The officers should order to prepare the immovable property register as soon as possible and physical verification of all the immovable properties of the municipality should be done.

7. The auditor shall reconcile the accounts of receipts and payments especially for project funds.

Grant register has been prepared by the body, which is incomplete. The body should complete the grant register as soon as possible and after discussing with the



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accountant, it was found that all the grants are being received in the main bank account. So due to incomplete Grant register we cannot verify receipt and payment especially for project funds.

Audit of FDR

1. The auditor is responsible for audit of all fixed deposits and term deposits.

We have discussed with the authorities regarding this, and it is informed to us that no such FDR register is maintained by the authority. So far a total of Rs. 115.65 lacs FD has been made and produced before us for verification, while money is lying in the saving fund and other bank accounts on which the bank is paying 4% or less interest. ULB should make the FD of the excess amount in future.

2. It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

During the course of our audit and as mentioned in point no. 3 that ULB does not maintain FDR register, ULB should be directed to maintain proper records of FDR's and its renewal cannot be denied. Therefore we are not able to comment upon the same.

3. The case where FDR's /TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.

As per information provided to us FDR's are made at Competitive rates.

4. Interest earned on FDR/TDR shall be verified from entries in the cash book.

It has been observed that entries related to interest earned on FDR/TDR has been done in the cash book.

Audit Of Tender /Bids

1. The auditor is responsible for audit of all tenders/ bids invited by the ULB.

All Documents of tender /bids were not provided for the purpose of verification.

It has been seen that different tenders have been issued for many similar works, in which tender conditions have also been followed, but small tenders have been called.



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On discussing this with the officials, he told that tenders are issued on the basis of the need and convenience of the work.

2. He shall check whether competitive tendering procedure is followed for all bids.

All tender bids were checked for compliance with competitive tender procedures. Except for few cases, competitive tendering system has been followed in all the tenders.

3. He shall verify the receipts of tender fee /bid processing fee / performance guarantee both during the construction and the maintenance period.

Tender fee /bid processing fee were recorded in cash book in the month in which it is received. No security registers were provided to verify receipt /release of performance guarantee.

4. The bank guarantees, if received in lieu of bid processing fee//performance guarantee shall be verified from the issuing banks.

The Accountant told us that at present no Bank Guarantees are accepted.

5. The condition of BG shall also be verified and brought to the notice of commissioner /CMO.

NA

6. The cases of extension of BG's shall also be given to ULB.

NA

Audit Of Grants And Loans

i) The auditor is responsible for audit of grants given by central and state government and its utilization.

Grant register has been prepared by the body, which is incomplete. The body should complete the grant register as soon as possible and after discussing with the



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accountant, it was found that all the grants are being received in the main bank account. So due to incomplete Grant register we cannot verify receipt and payment especially for project funds.


ii) He shall perform audit of loans provided for physical infrastructure and its utilization.

During his audit the auditor shall specially 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. Hudco Loan has been availed and regular payment of EMI'S was made on quarterly basis.

iii) The auditor shall specially point out any diversion of funds from capita receipts/ grants/ banks to revenue expenditure.

As per the information available to us and as per our verification of some instance no cases of diversion of funds have been noticed. However, diversion of funds cannot be ruled out due to improper maintenance of grant register.

For GDK & Associates
Chartered Accountants
FRN 002159C


CA. Anand Jain
(Partner)

MRN – 427705

UDIN NO- 23427705BGYUZL2818




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नगर पालिका, सनावद

Date: 01/02/2023
Place: Indore

नगर पालिका परिषद् सनावद

वर्ष 2021-22

प्राप्ति भुगतान खाता (Receipt and Payment Account)

प्राप्तियां	राशि	भुगतान	राशि
प्रारंभिक रोकड़ शेष	14,11,66,390	स्थापना व्यय (वेतन एवं भत्ते)	7,06,93,847
संपत्तिकर आवासीय भवन	17,57,200	बैंक चार्ज	6,508
संपत्तिकर आवासीय भवन बकाया	7,758	टेलीफोन एवं इंटरनेट	92,571
संपत्तिकर चालू	3,905	डीजल क्रय	1,05,46,454
संपत्तिकर बकाया	6,27,226	पेड़ कटाई	1,43,055
समेकितकर चालू	4,89,991	रंगाई प्लाई	1,43,065
समेकितकर बकाया	3,90,948	विविध व्यय	15,96,946
शिक्षा उपकर चालू	3,52,972	प्रशिक्षणशुल्क	10,700
शिक्षा उपकर बकाया	1,41,878	विज्ञप्ति प्रकाशन	5,61,638
विकास उपकर चालू	3,78,034	विज्ञापन शुल्क	3,13,251
विकास उपकर बकाया	1,51,401	वाहन किराया	54,000
स्वच्छता कर	11,51,872	स्टेशनरी ऐन्ड प्रिन्टींग	3,42,761
स्वच्छता कर बकाया	5,42,980	फ्लेक्स प्रिन्टींग	5,16,222
जलकर चालू	19,62,669	आयकर जमा	7,65,011
बाज़ार किराया	1,36,345	जी स टी जमा	1,63,640
बाज़ार किराया बकाया	19,51,157	गुड्सएंड सर्विस टैक्सपेड	4,90,410
बाज़ार किराया अग्रिम	3,50,382	अमानत राशी वापसी	2,13,178
बाजार बैठक शुल्क	8,47,985	उद्यान सामग्री	39,560
बाजार बैठक ठेका नीलामी	47,064	जलप्रदाय सामग्री	19,50,728
पानी टैंकर शुल्क	3,99,020	विद्युत सामग्री	12,17,376
CGST	1,45,128	स्वच्छता सामग्री एवम सेवाए	53,56,507
SGST	1,45,126	स्वच्छता कीटनाशक एवं दवाई	35,91,084
यात्री लाइसेंस शुल्क	10,500	मेला प्रदर्शनि पर व्यय	96,844
रजिस्ट्री मिलन शुल्क	16,100	अनुग्रह अनुदान	4,75,000
समझौता शुल्क	1,10,000	विद्युत् बिल स्ट्रीट लाइट	47,07,804
पेनल्टी शुल्क	3,36,850	विद्युत् बिल जलप्रदाय	1,32,29,530
नामांतरण आवेदन शुल्क	58,400	प्रोफेशनल एवं कंसल्टेंसी फीस	7,28,861
शुल्क कामप्लेक्स	2,66,950	7 th वेतनमान अरिअर	1,83,490
साहूकारी लाइसेंस शुल्क	3,550	अन्य शुल्क	8,19,487
प्रमाण पत्र	10,020	नाला नाली निर्माण	26,11,659
राशन कार्ड शुल्क	11,470	पुलिया निर्माण एवं मरम्मत	4,12,824
आवेदन शुल्क	72,376	रोड निर्माण	28,68,903
नविन नल कनेक्शन	3,89,393	नवीन पाइपलाइन	10,76,159
विवाह शुल्क	3,300	पाइपलाइन मरम्मत	6,68,959
टैंडर फॉर्म शुल्क	2,49,800	स्वच्छता वाहन मरम्मत	17,83,874
अन्य बकाया	69,215	अन्य वाहन मरम्मत	5,91,465
प्रतिलिपि शुल्क	11,152	वाहन बिमा	20,216
श्रमिक पंजीयन शुल्क	215	कंप्यूटर मरम्मत एवं लेखन सामग्री	5,51,595
श्रमिक कर्मकार कल्याण शुल्क	5,80,317	जलप्रदा मरम्मत एवं संधारण	7,14,762
अधिभार	38,602	रोड मरम्मत	20,58,302
अग्रिम शुल्क	22,550	फर्नीचर मरम्मत	78,503
वोडाफोन टेलिकॉम से प्राप्त	7,01,296	पेवेर ब्लोक कार्य	66,346
फायर शुल्क	7,496	उद्यान मरम्मत एवं सौंदर्यीकरण	1,93,909
सूचना का अधिकार	558	नाली मरम्मत	9,40,461
विद्युत अनापत्ति शुल्क	20,950	मरम्मत कार्यालय भवन	3,66,618
बैंको से ब्याज	7,85,409	मरम्मत बस अड्डा	79,346
सड़क मरम्मत	61,91,000	लोकनिर्माण विविध सरचना मरम्मत	6,20,934



मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

कॉलोनी सुपरविजन शुल्क	69,32,874	शोचालय मरम्मत	4,89,221
मुद्राक शुल्क	64,28,461	विध्यालय भवन मरम्मत	19,000
यात्रिकर	28,88,500	कोरोना व्यय	8,05,367
आश्रय निधि	43,63,691	राष्ट्रीय त्योहार पर व्यय	2,62,959
१४ वित्त आयोग	1,84,17,000	धार्मिक त्योहार पर व्यय	1,41,778
लाइसेंस फीस	50	जलशुद्धीकरण	2,59,757
विविध	4,530	हडको ऋण	3,99,616
ऑडिट आपति शुल्क	3,174	जनगणना व्यय	35,902
भवन अनुज्ञा शुल्क	7,28,509	मुद्रण व्यय	3,74,769
अर्नेस्ट मनी	24,000	सौ.सी.टी.वी. केमरा	55,471
होर्डिंग फीस	6,250	फर्नीचर एवं अन्य क्रय	3,76,267
अमानत राशि	2,20,000	विविध	2,11,032
पशु पंजियन शुल्क	67,29,430	अतिक्रमण हटाने पर व्यय	45,472
फटका दूकान परमान	1,10,750	नगर पालिका कर्मचारी वर्दी	9,79,046
अन्य	2,69,057	कंप्यूटर एवं प्रिंटर क्रय	1,50,286
कॉलोनी लाइसेंस शुल्क	5,26,284	व्यायाम सामग्री	94,068
पार्क प्रवेश शुल्क	2,550	विधायक स्वेच्छाअनुदान	8,44,500
विधायक निधि	6,75,000	मेला प्रदर्शनि पर व्यय	1,14,825
मूलभूत सुविधा	91,01,000	शासन के खाते में राशी वापसी	13,55,768
चूंगी शांतिपुर्ती	4,57,50,125	विध्यालय को राशी देयक	1,40,256
राज्य वित्त आयोग	57,56,796	स्वच्छता आउटसोर्सिंग	12,19,400
मुख्यमंत्री शहरी अधोसंरचना	17,00,000	PMAY	11,34,90,886
मेला भूमि किराया	3,84,100	DAY NULM	7,75,700
पर्यवेक्षण शुल्क	7,57,080	संबल योजना	1,61,121
वेतन समर्पण वापसी	25,053		
PMAY	3,67,30,000		
DAY NULM	7,75,700		
SDRF	17,69,000		
संबल योजना	70,000		
		अंतिम रोकड़ शेष	5,67,07,033
	31,42,63,863		31,42,63,863

Note: 1. Annexed with Audit Report.

For GDK & Associates
Chartered Accountants
FRN 002159C

CA. Anand Jain
(Partner)

MRN - 427705

UDIN:23427705BGYUZL2818

Date: 01/02/2023



(Chief Municipal Officer)

मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

नगर पालिका परिषद् सनावद

वर्ष 2021-22

आय व्यय खाता

व्यय	राशि	आय	राशि
स्थापना व्यय (वेतन एवं भत्ते)	7,06,93,847	संपत्तिकर आवासीय भवन	17,57,200
बैंक चार्ज	6,508	संपत्तिकर आवासीय भवन बकाया	7,758
टेलीफोन एवं इंटरनेट	92,571	संपत्तिकर चालू	3,905
डीजल क्रय	1,05,46,454	संपत्तिकर बकाया	6,27,226
पेइ कटाई	1,43,055	समेकितकर चालू	4,89,991
रंगाई पुताई	1,43,065	समेकितकर बकाया	3,90,948
विविध व्यय	15,96,946	शिक्षा उपकर चालू	3,52,972
प्रशिक्षणशुल्क	10,700	शिक्षा उपकर बकाया	1,41,878
विज्ञप्ति प्रकाशन	5,61,638	विकास उपकर चालू	3,78,034
विज्ञापन शुल्क	3,13,251	विकास उपकर बकाया	1,51,401
वाहन किराया	54,000	स्वच्छता कर	11,51,872
स्टेशनरी ऐन्ड प्रिन्टींग	3,42,761	स्वच्छता कर बकाया	5,42,980
फ्लेक्स प्रिन्टींग	5,16,222	जलकर चालू	19,62,669
आयकर जमा	7,65,011	बाज़ार किराया	1,36,345
जी स टी जमा	1,63,640	बाज़ार किराया बकाया	19,51,157
गुड्सएंड सर्विस टैक्सपेड	4,90,410	बाज़ार किराया अग्रिम	3,50,382
अमानत राशी वापसी	2,13,178	बाजार बैठक शुल्क	8,47,985
उद्यान सामग्री	39,560	बाजार बैठक ठेका नीलामी	47,064
जलप्रदाय सामग्री	19,50,728	पानी टैंकर शुल्क	3,99,020
विद्युत सामग्री	12,17,376	CGST	1,45,128
स्वच्छता सामग्री एवम सेवाए	53,56,507	SGST	1,45,126
स्वच्छता कीटनाशक एवं दवाई	35,91,084	यात्री लाइसेंस शुल्क	10,500
मेला प्रदर्शनि पर व्यय	96,844	रजिस्ट्री मिलन शुल्क	16,100
अनुग्रह अनुदान	4,75,000	समझौता शुल्क	1,10,000
विद्युत् बिल स्ट्रीट लाइट	47,07,804	पेनल्टी शुल्क	3,36,850
विद्युत् बिल जलप्रदाय	1,32,29,530	नामांतरण आवेदन शुल्क	58,400
प्रोफेशनल एवं कंसल्टेंसी फीस	7,28,861	शुलभ कामप्लेक्स	2,66,950
7 th वेतनमान अरिअर	1,83,490	साहूकारी लाइसेंस शुल्क	3,550
अन्य शुल्क	8,19,487	प्रमाण पत्र	10,020
नाला नाली निर्माण	26,11,659	राशन कार्ड शुल्क	11,470
पुलिया निर्माण एवं मरम्मत	4,12,824	आवेदन शुल्क	72,376
रोड निर्माण	28,68,903	नविन नल कनेक्शन	3,89,393
नवीन पाइपलाइन	10,76,159	विवाह शुल्क	3,300
पाइपलाइन मरम्मत	6,68,959	टैंडर फ्राम शुल्क	2,49,800
स्वच्छता वाहन मरम्मत	17,83,874	अन्य बकाया	69,215
अन्य वाहन मरम्मत	5,91,465	प्रतिलिपि शुल्क	11,152
वाहन बिमा	20,216	श्रमिक पंजीयन शुल्क	215
कंप्यूटर मरम्मत एवं लेखन सामग्री	5,51,595	श्रमिक कर्मकार कल्याण शुल्क	5,80,317
जलप्रदा मरम्मत एवं संधारण	7,14,762	अधिभार	38,602
रोड मरम्मत	20,58,302	अग्रिम शुल्क	22,550
फर्नीचर मरम्मत	78,503	वोडाफोन टेलिकॉम से प्राप्त	7,01,296
पेवेर ब्लोक कार्य	66,346	फायर शुल्क	7,496
उद्यान मरम्मत एवं सौंदर्यीकरण	1,93,909	सूचना का अधिकार	558
नाली मरम्मत	9,40,461	विध्युत अनापत्ति शुल्क	20,950



मुख्य नगरपालिका अधिकारी
नगर पालिका, सनावद

मरम्मत कार्यालय भवन	3,66,618	बैंको से ब्याज	7,85,409
मरम्मत बस अड्डा	79,346	सडक मरम्मत	61,91,000
लोकनिर्माण विविध सरचना मरम्मत	6,20,934	कॉलोनी सुपरविजन शुल्क	69,32,874
शोचालय मरम्मत	4,89,221	मुद्रांक शुल्क	64,28,461
विध्यालय भवन मरम्मत	19,000	यात्रिकर	28,88,500
कोरोना व्यय	8,05,367	आश्रय निधि	43,63,691
राष्ट्रीय त्योहार पर व्यय	2,62,959	१४ वित्त आयोग	1,84,17,000
धार्मिक त्योहार पर व्यय	1,41,778	लाइसेंस फीस	50
जलशुद्धीकरण	2,59,757	विविध	4,530
हडको ऋण	3,99,616	ऑडिट आपति शुल्क	3,174
जनगणना व्यय	35,902	भवन अनुज्ञा शुल्क	7,28,509
मुद्रण व्यय	3,74,769	अर्नेस्ट मनी	24,000
सी.सी.टी.वी. केमरा	55,471	होर्डिंग फीस	6,250
फर्नीचर एवं अन्य क्रय	3,76,267	अमानत राशि	2,20,000
विविध	2,11,032	पशु पंजियन शुल्क	67,29,430
अतिक्रमण हटाने पर व्यय	45,472	फटका दुकान परमान	1,10,750
नगर पालिका कर्मचारी वर्दी	9,79,046	अन्य	2,69,057
कंप्यूटर एवं प्रिंटर क्रय	1,50,286	कॉलोनी लाइसेंस शुल्क	5,26,284
व्यायाम सामग्री	94,068	पार्क प्रवेश शुल्क	2,550
विधायक स्वेच्छाअनुदान	8,44,500	विधायक निधि	6,75,000
मेला प्रदर्शनि पर व्यय	1,14,825	मुलभुत सुविधा	91,01,000
शासन के खाते में राशी वापसी	13,55,768	चुगी शातिपुर्ती	4,57,50,125
विध्यालय को राशी देयक	1,40,256	राज्य वित्त आयोग	57,56,796
स्वच्छता आउटसोर्सिंग	12,19,400	मुख्यमंत्री शहरी अधोसरचना	17,00,000
PMAY	11,34,90,886	मेला भूमि किराया	3,84,100
DAY NULM	7,75,700	पर्यवेक्षण शुल्क	7,57,080
संबल योजना	1,61,121	वेतन समर्पण वापसी	25,053
		PMAY	3,67,30,000
		DAY NULM	7,75,700
		SDRF	17,69,000
		संबल योजना	70,000
		आय पर व्यय की अधिकता	8,44,59,357
	25,75,56,830		25,75,56,830

Note1. Revenue and capital expenses and income have not been shown separately in the above income

2. Annexed with Audit Report.

For GDK & Associates

Chartered Accountants

FRN 002159C

Anand Jain

CA. Anand Jain

(Partner)

MRN - 427705

UDIN:23427705BGYUZL2818

Date:01/02/2023



(Chief Municipal Officer)

[Signature]
मुख्य नगरपालिका अधिकारी
नगर पालिका, सनावद

नगर पालिका परिषद् सनावद
वर्ष 2021-22
बैंक समाधान पत्रक
31-03-2022 की स्थिति में

Particulars		Amount
Closing Balance as on 31-03-2022 as per Cash Book		5,67,07,033
Closing Balance as on 31-03-2022 as per Bank Passbook		5,61,20,140
HDFC 0476	16,97,115	
HDFC-6320	93,83,664	
HDFC-3281	31,54,574	
HDFC-6706	136	
HDFC-9093	47,988	
AXIS - 4351	13,53,752	
SBI - 2348	-	
SBI - 9777	29,37,288	
SBI - 0619	88,290	
SBI - 0631	1,02,69,327	
MPGB-0004	1,56,23,234	
FD- SBI	44,29,320	
FD -0421821	7,35,453	
FD -0421822	64,00,000	
Difference (Unreconciled)		5,86,893



मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

नगर पालिका परिषद् सनावद
वर्ष 2021-22
बैलेंस शीट

दायित्व	राशि	राशि	सम्पत्ति	राशि	राशि
फण्ड	14,62,78,946		संपत्ति		
व्यय का आधिक्य	8,38,77,333	6,24,01,613	इन्वेंटरी एवं बैटरी	97,871	56,94,580
			जे. सी. बी. मशीन	30,43,220	
			आर. ओ. मशीन	9,24,376	
			कंप्यूटीकरण	9,80,245	
			फर्नीचर क्रय	5,73,925	
			सी.सी.टी.वी केमरा	74,943	
			बैंक एवं कैश शेष		5,67,07,033
		6,24,01,613			6,24,01,613

Note 1. Assets and Liabilities shown in balance sheet are related to current year only. So the balance sheet does not reflect the true position.

For GDK & Associates
Chartered Accountants
FRN 002159C

CA. Anand Jain
(Partner)
MRN - 427705
UDIN:23427705BGYUZL2818
Date:01/02/2023



(Chief Municipal Officer)

मुख्य नगरपालिका अधिकारी
नगर पालिका, सनावद

नगर पालिका परिषद् सनावद

Cash Flow Summary

1-Apr-2021 to 31-Mar-2022

Inflow of Cash :	Amount
संपत्तिकर आवासीय भवन	17,57,200
संपत्तिकर आवासीय भवन बकाया	7,758
संपत्तिकर चालू	3,905
संपत्तिकर बकाया	6,27,226
समेकितकर चालू	4,89,991
समेकितकर बकाया	3,90,948
शिक्षा उपकर चालू	3,52,972
शिक्षा उपकर बकाया	1,41,878
विकास उपकर चालू	3,78,034
विकास उपकर बकाया	1,51,401
स्वच्छता कर	11,51,872
स्वच्छता कर बकाया	5,42,980
जलकर चालू	19,62,669
बाज़ार किराया	1,36,345
बाज़ार किराया बकाया	19,51,157
बाज़ार किराया अग्रिम	3,50,382
बाजार बैठक शुल्क	8,47,985
बाज़ार बैठक ठेका नीलामी	47,064
पानी टेंकर शुल्क	3,99,020
CGST	1,45,128
SGST	1,45,126
यात्री लाइसेंस शुल्क	10,500
रजिस्ट्री मिलन शुल्क	16,100
समझौता शुल्क	1,10,000
पेनल्टी शुल्क	3,36,850
नामांतरण आवेदन शुल्क	58,400
शुलभ काम्प्लेक्स	2,66,950
साहूकारी लाइसेंस शुल्क	3,550
प्रमाण पत्र	10,020
राशन कार्ड शुल्क	11,470
आवेदन शुल्क	72,376
नविन नल कनेक्शन	3,89,393
विवाह शुल्क	3,300
टेंडर फ्रॉम शुल्क	2,49,800
अन्य बकाया	69,215



मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

प्रतिलिपि शुल्क	11,152	
श्रमिक पंजीयन शुल्क	215	
श्रमिक कर्मकार कल्याण शुल्क	5,80,317	
अधिभार	38,602	
अग्रिम शुल्क	22,550	
वोडाफोन टेलिकॉम से प्राप्त	7,01,296	
फायर शुल्क	7,496	
सुचना का अधिकार	558	
विध्युत अनापत्ति शुल्क	20,950	
बैंको से ब्याज	7,85,409	
सडक मरम्मत	61,91,000	
कॉलोनी सुपरविज़न शुल्क	69,32,874	
मुद्रांक शुल्क	64,28,461	
यात्रिकर	28,88,500	
आश्रय निधि	43,63,691	
१४ वित्त आयोग	1,84,17,000	
लाइसेंस फीस	50	
विविध	4,530	
ऑडिट आपत्ति शुल्क	3,174	
भवन अनुज्ञा शुल्क	7,28,509	
अर्नेस्ट मनी	24,000	
होर्डिंग फीस	6,250	
अमानत राशि	2,20,000	
पशु पंजीयन शुल्क	67,29,430	
फटका दुकान परमान	1,10,750	
अन्य	2,69,057	
कॉलोनी लाइसेंस शुल्क	5,26,284	
पार्क प्रवेश शुल्क	2,550	
विधायक निधि	6,75,000	
मुलभुत सुविधा	91,01,000	
चुंगी शातिपुर्ती	4,57,50,125	
राज्य वित्त आयोग	57,56,796	
मुख्यमंत्री शहरी अधोसंरचना	17,00,000	
मेला भूमि किराया	3,84,100	
पर्यवेक्षण शुल्क	7,57,080	
वेतन समर्पण वापसी	25,053	
PMAY	3,67,30,000	
DAY NULM	7,75,700	
SDRF	17,69,000	



मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

संबल योजना	70,000	
Total	17,30,97,473	17,30,97,473
Outflow of Cash :		
स्थापना व्यय (वेतन एवं भत्ते)	7,06,93,847	
बैंक चार्ज	6,508	
टेलीफोन एवं इंटरनेट	92,571	
डीजल क्रय	1,05,46,454	
पेड़ कटाई	1,43,055	
रंगई पुताई	1,43,065	
विविध व्यय	15,96,946	
प्रशिक्षणशुल्क	10,700	
विज्ञप्ति प्रकाशन	5,61,638	
विज्ञापन शुल्क	3,13,251	
वाहन किराया	54,000	
स्टेशनरी ऐन्ड प्रिन्टीग	3,42,761	
फ्लेक्स प्रिन्टीग	5,16,222	
आयकर जमा	7,65,011	
जी स टी जमा	1,63,640	
गुड्सऐंड सर्विस टैक्सपेड	4,90,410	
अमानत राशी वापसी	2,13,178	
उद्यान सामग्री	39,560	
जलप्रदाय सामग्री	19,50,728	
विद्युत सामग्री	12,17,376	
स्वच्छता सामग्री एवम सेवाए	53,56,507	
स्वच्छता कीटनाशक एवं दवाई	35,91,084	
मेला प्रदर्शनि पर व्यय	96,844	
अनुग्रह अनुदान	4,75,000	
विद्युत् बिल स्ट्रीट लाइट	47,07,804	
विद्युत् बिल जलप्रदाय	1,32,29,530	
प्रोफेशनल एवं कंसल्टेंसी फीस	7,28,861	
7 th वेतनमान अरिअर	1,83,490	
अन्य शुल्क	8,19,487	
नाला नाली निर्माण	26,11,659	
पुलिया निर्माण एवं मरम्मत	4,12,824	
रोड निर्माण	28,68,903	
नवीन पाइपलाइन	10,76,159	
पाइपलाइन मरम्मत	6,68,959	
स्वच्छता वाहन मरम्मत	17,83,874	
अन्य वाहन मरम्मत	5,91,465	



मुख्य नगरपालिका अधिकारी
नगर पालिका, सनावद

वाहन बिमा	20,216	
कंप्यूटर मरम्मत एवं लेखन सामग्री	5,51,595	
जलप्रदा मरम्मत एवं संधारण	7,14,762	
रोड मरम्मत	20,58,302	
फर्नीचर मरम्मत	78,503	
पेवेर ब्लोक कार्य	66,346	
उद्यान मरम्मत एवं सौंदर्यीकरण	1,93,909	
नाली मरम्मत	9,40,461	
मरम्मत कार्यालय भवन	3,66,618	
मरम्मत बस अड्डा	79,346	
लोकनिर्माण विविध सरचना मरम्मत	6,20,934	
शोचालय मरम्मत	4,89,221	
विध्यालय भवन मरम्मत	19,000	
कोरोना व्यय	8,05,367	
राष्ट्रीय त्योहार पर व्यय	2,62,959	
धार्मिक त्यौहार पर व्यय	1,41,778	
जलशुद्धीकरण	2,59,757	
हुडको ऋण	3,99,616	
जनगणना व्यय	35,902	
मुद्रण व्यय	3,74,769	
सी.सी.टी.वी केमरा	55,471	
फर्नीचर एवं अन्य क्रय	3,76,267	
विविध	2,11,032	
अतिक्रमण हटाने पर व्यय	45,472	
नगर पालिका कर्मचारी वर्दी	9,79,046	
कंप्यूटर एवं प्रिंटर क्रय	1,50,286	
व्यायाम सामग्री	94,068	
विधायक स्वेच्छा अनुदान	8,44,500	
मेला प्रदर्शनि पर व्यय	1,14,825	
शाशन के खाते में राशी वापसी	13,55,768	
विध्यालय को राशी देयक	1,40,256	
स्वच्छता आउटसोर्सिंग	12,19,400	
PMAY	11,34,90,886	
DAY NULM	7,75,700	
संबल योजना	1,61,121	
Total	25,75,56,830	25,75,56,830
Net Inflow		(8,44,59,357)



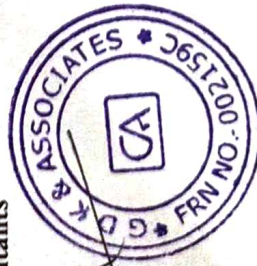
मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

नगर पालिका परिषद् सनावद
वर्ष 2021-22
तुलना पत्रक

मद का नाम	2021-22		2020-21	विकास दर	टिप्पणी
	बजट राशि	वास्तविक राशि	वास्तविक राशि		
संपत्तिकर	69,00,000	23,96,089	23,15,603	3%	पिछले वर्ष की तुलना में संपत्तिकर में वृद्धि हुई है।
विकास उपकर	5,50,000	5,29,435	4,70,223	13%	पिछले वर्ष की तुलना में विकास उपकर में वृद्धि हुई है।
शिक्षा उपकर	15,00,000	4,94,850	4,57,267	8%	पिछले वर्ष की तुलना में शिक्षा उपकर में वृद्धि आई है।
समेकित कर	50,00,000	8,80,939	9,06,270	-3%	पिछले वर्ष की तुलना में समेकितकर में कमी आई है।
जल उपभोक्ता प्रभार	87,00,000	19,62,669	23,23,779	-16%	पिछले वर्ष की तुलना में जल उपभोक्ता प्रभार में कमी हुई है।

Comment: The ULB has received less income this year as compared to last year, efforts are being made to increase income regularly and recover taxes and charges, in future more efforts will be made by setting targets regularly.

For GDK & Associates
Chartered Accountants
FRN 002159C



CA. Anand Jain
(Partner)
MRN - 427705

UDIN: 23427705BGYUZL2818
Date: 01/02/2023

(Chief Municipal Officer)

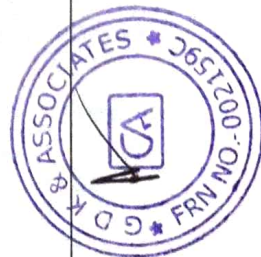
मुख्य नगर पालिका अधिकारी
नगर पालिका, सनावद

Reporting on Audit Paras for Financial Year 2021-22

Name of ULB: Nagar Palika Parishad Sanawad, District; Khargone

Name of Auditor: GDK & Associates

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
1	Audit of Income	Verification of Income & Grants loans etc.	Incomes properly entered in cash book and same has been deposited in Bank within 2 Days. Detailed observation in point A of Audit Report.	ULB is recommended to prepare monthly and quarterly target for collecting revenues.
2	Audit of Expenditure	Verification of Expenditures, Directives, and rules under all schemes and entries of expenditures in cash book, Diversion of funds, financial propriety of expenditures scheme project wise utilization certificate.	Expenses properly entered in cash book as per vouchers. Bank reconciliation has not been prepared on monthly basis. Detailed observation in point B of Audit Report.	ULB is recommended to verify cash book with other registers on regular basis, it is also been suggested to prepare the bank reconciliation on monthly basis.
3	Audit of Book Keeping	Verification of Books of Accounts and stores are maintained as per accounting rules and advance register Bank reconciliation statement, grant register, fixed asset register.	All books are not maintained as per accounting rules applicable. Income & Expenditure are not bifurcated into the capital and revenue nature. List of records not provided for verification is given in point C of Audit Report.	ULB should maintain books and registers as per accounting rules applicable.
4	Audit FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Detail given in point D of Audit Report.	ULB should maintain proper documents of FDR's and its renewal. Proper records should be maintained for interest accrued / received in FDR.



मुख्य रूप से पालिका अधिकारी
नगर पालिका, सनावद

5	Audit of Tenders/Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	All Documents for Tenders and Bids not Provided for Verification.	Complete file should be maintained stating the detail of all the tenders and bids issued during the year, detailing of tender fee /bid processing fee / performance guarantee should be properly maintained.
6	Audit of grants & Loans	Verification of Grant received from Government and its utilization	Details of grants and loans provided in point F of Audit Report.	ULB should prepared Grant Register and its utilization certificate.
7	Verify whether any diversion of funds from grant received for any specific purpose		Details of diversion of funds from grant received for any specific purpose provided in point F of Audit Report.	Grant register should be regularly maintained and acknowledging receipt of grant shall be kept in records for their reference.
8	Whether all the temporary advances are returned / adjusted or not		Details of temporary advances have been provided in point C.	Temporary Advances register should be maintained by ULB.
9	Whether Bank Reconciliation statement is prepared on regularly basis or not	Verification of Monthly BRS	Bank reconciliation statement has been provided and there is an difference of Rs 5,86,893/-.	BRS should be prepared on monthly basis.



मुख्य नगरपालिका अधिकारी
नगर पालिका, सनावद