

Agrawal & Dhoot Chartered Accountant

Office address : 27, Nijatpura rawat Nursing Home Ujjain (M.P) 456006
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Email ID- Agrawaldhoot@gmail.com



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INDEPENDENT AUDITOR'S REPORT

To,

Nagar Parishad Shamgarh Dist Mandsaur (M.P)

1. Report on the Financial Statements:

We have audited the accompanying financial statements of **Nagar Parishad Shamgarh** ("the Municipality ") - which comprise the receipt and payment and Income and Expenditure for the year ended 31st March 2022 for the year then ended, and notes to accounts.

2. Management's Responsibility for the Financial Statements:

The Municipality Management is responsible preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Municipality in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the MP Nagar Pallika (Books and Financials) Act 2018 for safeguarding the assets of the Municipality and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case municipality is not in practice of maintaining balance sheet. As discussed with the management ULB has not preparing the balance sheet since inception also not maintain proper ledger of assets and liabilities. We suggest that ULB should maintain all records for the purpose of preparing balance sheet so actual financial position of ULB can be ascertain. Balance sheet attached in the audit report does not depict actual financial position of ULB.

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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 provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Municipality for 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 Municipality Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate (subject to notes on accounts, adverse opinion mentioned below and points mentioned in other respective section of audit) to provide a basis for our audit opinion on the financial statements.



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4. *Unqualified Opinion:*

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' and 'B' give a true and fair view of the Receipts and Payments account of the Nagar Parishad Shamgarh for the year ended on as at 31st March 2022.

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant

Date: 05.12.2022



CA. Tapan Agrawal

Partner

Membership number - 411662

UDIN :22411662BEXQQE3745

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Annexure A

Notes to accounts

1. ChungiKshatipurti received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account.
We suggest that deduction made by the directorate should be account for separately.
2. We are unable to verify and comments on the details of capitalization of expenditure as,
 - (a) There is no proof available for completion of work from respective department.
 - (b) No fixed assets register was maintained by ULB.
 - (c) No cross check mechanism exists to ensure the completion of project except payment of final bill.
 - (d) There is no documented proper internal control system exist to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.
3. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
4. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
5. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.


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6. Fixed asset register is not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.
7. As discussed with the management ULB has not preparing the balance sheet since inception also not maintain proper ledger of assets and liabilities. We suggest that ULB should maintain all records for the purpose of preparing balance sheet so actual financial position of ULB can be ascertain. Balance sheet attached in the audit report does not depict actual financial position of ULB.
8. On Sample verification of Tenders/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB. However details/proper sanctioning of such additional work was not provided to us for verification.
9. ULB is not separately accounting for the interest amount and principal amount of HUDCO loan repayment. The interest amount should be separately being accounted as for as expenses in books of accounts.

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant

Date: 05.12.2022



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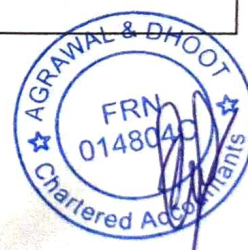
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Annexure B

AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2021-22 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar,	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "Annexure - B-I".	Not Applicable


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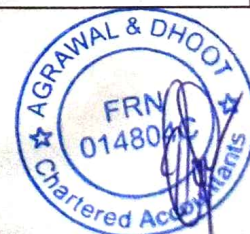
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	NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.		
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	No discrepancies observed.
(V)	Entries in Cash Book should be verified.	It was observed that Proper Receipt Registers were maintained by the different Revenue Departments of the ULB and entries in the cash book has been checked on sample test check basis and we observed that some manual mistake has been done in manual cash book which has been duly corrected in tally accounting for FY 2021-22.	The posting of receipts and payment should be done under proper heads.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Refer Annexure B-II	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
(VII)	The Auditor shall verify the interest income from FDR and verify	Interest Income was counted by nagar parishad in the cash book at the time of maturity only.	Not Applicable


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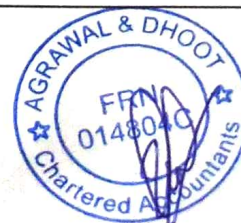
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	that interest income is duly & timely recorded in Cash Book.		
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Not Applicable.

AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2021-22.	No Major Discrepancies has been observed during the course of audit.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis and found no discrepancies on our sample test check.	No Discrepancies observed on our sample test basis observation.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book and the same has been corrected in tally books of accounts.	Double checking of the balances of the Cash book should be done to avoid differences.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures.	It is advisable that municipality should book expenses/ payments in correct head.

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		Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with	ULB has provided the Utilization Certificates for the purpose of audit. Out of own fund expenses has been observed while verifying from grant register	Out of own fund expenses has been incurred also while verifying from grant register.


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	Income& Expenditure records and creation of Fixed Assets.		
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting.	The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper


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	observed should be brought into notice.		accounting standards based on Double Entry System.
(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 be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.	No discrepancies observed.
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. Receipts and payment are verified from grant register and no discrepancies have been observed.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.


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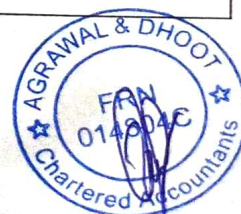
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(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.
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AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	We have Audited all FDR /TDR During our course and found that TDS has been deducted by bank on interest on FDR receipt but as per Income Tax Act 1961 no TDS shall be collected on Interest earned by Local Authority.	Municipality should recover TDS amount of Current Financial year as well as old Financial year to increase revenue.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Proper records has been maintained by ULB of FDR.	No discrepancies has been observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No discrepancies were observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books. They book interest income only at the time of maturity.	No discrepancies observed.

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AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2021-22 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is	No bank guarantee has been issued/revoked during the year.	Not Applicable


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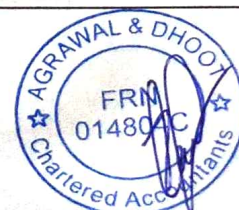
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	against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.		
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified Grants given by CG but UC has not provided to us.	No Central Grant bifurcation has been provided to us also out of own fund has been seen while checking it from grant register. Detailed Grant and its utilization has been mentioned in "Annexure -B III"
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit but UC has not provided to us.	No State Grant bifurcation has been provided to us also out of own fund has been seen while checking it from grant register. Detailed Grant and its utilization has been mentioned in "Annexure -B III"
(III)	The auditor shall perform audit of	HUDCO loan avail by ULB for creation of physical infrastructure.	No such instances observed.

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	loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non-adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

Place: Ujjain

Date: 05.12.2022

FOR : Agrawal and Dhoot Chartered Accountant



CA. Tapan Agrawal

Partner

Membership number - 411662

UDIN :22411662BEXQQE3745

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(Signature)

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Annexure-"B-I"

Comparative chart as required by Scope head 1 (subhead 3)

Particulars	2021-22 (A)	2020-21	% of growth
Sampatti Kar current year	1390560/-	1187084/-	17.14%
Sampatti kar Previous year	347437/-	110143/-	215.44%
Samekit Kar Current year	504200/-	438720/-	14.93%
Samekit Kar Previous year	260580/-	172130/-	51.39%
Shiksha Upkar current year	459728/-	391701/-	17.36%
Shiksha upkar Previous year	114770/-	193686/-	-40.74%
Water tax current year	2144990/-	3014085/-	-28.83%
Water Tax receivables	1460593/-	0/-	NA
Nagariya Vikas upkar current year	459728/-	391701/-	17.37%
Nagariya vikas upkar previous year	114770/-	40034/-	186.68%
Shop Kiraya Current year	332974/-	329093/-	1.18%
Shop Kiraya Previous year	18312/-	0/-	NA

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Annexure "B-II"

Details Regarding Revenue collection against the Budgeted Targets

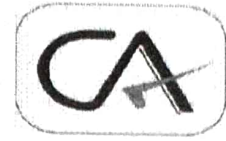
S.No.	Particulars	Audited Actual 20-21 (A)	Budget 21-22 (B)	Audited Actual 2021- 22 (C)	Growth In Budget as compared to 20-21 % (B- A)/A*100	Actual Achievement 2021-22 in % (C/B)*100
1	Sampatti Kar current year	1187084/-	1700000/-	1390560/-	43.21%	81.80%
2	Sampatti kar Previous year	110143/-	500000/-	347437/-	353.96%	69.49%
3	Samekit Kar Current year	438720/-	780000/-	504200/-	77.79%	64.64%
4	Samekit Kar Previous year	172130/-	500000/-	260580/-	190.48%	52.17%
5	Shiksha Upkar current year	391701/-	600000/-	459728/-	53.18%	76.62%
6.	Shiksha upkar Previous year	193686/-	150000/-	114770/-	-22.55%	76.51%

मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ



Agrawal & Dhoot Chartered Accountant

Office address : 27, Nijatpura rawat Nursing Home Ujjain (M.P) 456006
Mob no : +91-98932-77276
Email ID- Agrawaldhoot@gmail.com



CHARTERED
ACCOUNTANTS

7.	Water tax current year	3014085/-	6000000/-	2144990/-	99.07%	35.75%
8.	Water Tax receivables	0/-	8000000/-	1460593/-	NA	182.57%
9.	Nagariya Vikas upkar current year	391701/-	600000/-	459728/-	53.18%	76.62%
10.	Nagariya vikas upkar previous year	40034/-	250000/-	114770/-	524.47%	45.91%
11.	Shop Kiraya Current year	329093/-	174000/-	332974/-	-47.13%	191.36%
12.	Shop Kiraya Previous year	0/-	50000/-	18312/-	NA%	36.62%

The above data reveals that Budget estimated of income are estimates on very higher side or on fictitious basis. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

Annexure "B-III"

Details of Grant received and its utilization during the year

Particulars	Opening Balance	Receipts	Payments	Out of Own Fund	Closing balance as per Grant register
Pradhan Mantri Awas Yojana	205000/-	37600000/-	38235000/-	500000/-	70000/-
Pradhman Matri Awas Yojana	25000/-	0.00	0.00	0.00	25000/-

मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ



Agrawal & Dhoot Chartered Accountant

Office address : 27, Nijatpura rawat Nursing Home Ujjain (M.P) 456006
Mob no : +91-98932-77276
Email ID- Agrawaldhoot@gmail.com



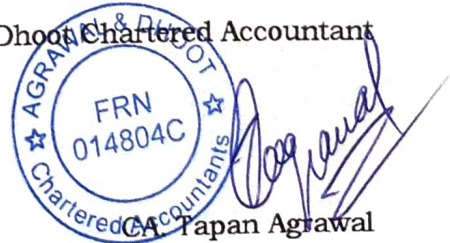
CHARTERED
ACCOUNTANTS

Mulbhoot ANudaan	1849000/-	5788000/-	7581754/-	0.00	55246/-
Sansad Nidhi	75000/-	125000/-	153611/-	0.00	46389/-
Navin Fire	19499/-	0.00	0.00	0.00	19499/-
Rajya Vitt	1179470/-	6032000/-	5060756/-	0.00	2150714/-
Jev Vividhita	5000/-	0.00	0.00	0.00	5000/-
14 th Vitt	9665/-	0.00	0.00	0.00	9665/-
15 th Vitt	5364518/-	11469000/-	12834532/-	0.00	3998986/-
Vidhyak Nidhi	600000/-	0.00	0.00	0.00	600000/-
Sadak Maramat	2864308/-	3935000/-	213076/-	0.00	6586232/-
Vividh	13400/-	0.00	0.00	0.00	13400/-
Swachta Survekshan	541/-	0.00	0.00	0.00	541/-
Vishesh Nishi Garoth Road	1424156/-	0.00	0.00	0.00	1424156/-
Vishesh Nidhi Stadium	10000000/-	0.00	3068208/-	0.00	6931792/-
Sarv Shiksha Abhiyan	1217/-	0.00	0.00	0.00	1217/-
Contingency Fund	0.00	2244000/-	599825/-	0.00	1644175/-
Swach Bharat Mission	0.00	1262000/-	535243/-	0.00	726757/-
Mukhya Mantri Adhosachrana	700000/-	800000/-	0.00	0.00	1500000/-
Antyeshti Sahayat	20000/-	195000/-	195000/-	0.00	20000/-
Sambal Anugrah Rashi	400000/-	0.00	0.00	0.00	400000/-

Place: Ujjain

Date: 05.12.2022

FOR : Agrawal and Dhoot Chartered Accountant



Tapan Agrawal

Partner

Membership number - 411662

UDIN : 22411662BEXQQE3745

मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ

NAGAR PALIKA PARISHAD SHAMGARH DIST MANDSAUR (M.P.)

INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2021 TO 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Salary and allowances		Grant Received During the year	
Salary & Wages	30196069.00	Chunglshatipurti	30016875.00
Pension	1535772.00		
Leave Encashment	81888.00	Revenue Tax receipts	
Salary Arrear	1776886.00	Sampati Kar Current year	1390560.00
Festival Advance	835000.00	Sampati Kar Bakaya	347437.00
	34425615.00	Samekit Kar Current year	504200.00
		Samekit Kar Bakaya	260580.00
Administrative and operation expenses			
Advertisement expenses	556325.00	Nagar Palika Vikas Bakaya	114770.00
Audit fees	41300.00	Nagar Palika Vikas Current Year	459728.00
Covid expenses	173381.00	Jal Kar	819663.00
Diesel /Petrol & Oil Expenses	2571591.00	Jal Kar - Current Year	2144990.00
Election Expenses	20850.00	Jal Kar - Bakaya	640930.00
Electricity Expenses	9700976.00	User Charges - Current Year	252540.00
Ground Expenses	555243.00	User Charges - Bakaya	91260.00
JCB Rent	567841.00	Shiksha upkar bakaya	114770.00
Miscellaneous Expenses	159990.00	Shiksha Upkar - Current year	459728.00
R&M - Motor pump	117270.00		7601156.00
Legal Expenses	32400.00	Non revenue tax receipts	
Pipe Line work Expenses	106501.00	Avedan Shulk	13660.00
R&M Computer	77158.00	Adhibhar	271334.00
Stationery & Printing Expenses	222149.00	Bazar Baithak	36525.00
Swach bhaarat Mission Expenses	735489.00	Bhawan Bhumi Kiraya - Current Year	321874.00
Telephone Bill expenses	38221.00	Bhawan Bhumi Kiraya - Bakaya	11412.00
Tree Expenses	148250.00	Bhawan Nirman Anumati Shulk	535896.00
Tent house & Light Decoration expenses	204226.00	Gumti Kiraya - Current Year	11100.00
Vehicle rent	33140.00	Gumti Kiraya - Bakaya	6900.00
Talab Anuband Shulk	445300.00	Astayi Bhumi Kiraya	407070.00
Bulk Purchase - Water Works	2305168.00	Colonizer Licence Fee	100000.00
Bulk Purchase - SBM	1441990.00	Nal Connection Shulk	31890.00
Bulk Purchase - Electricals material	4037304.00	Lagu Jama	1575101.00
Bulk Purchase - Health Samagiri	1942118.00	Licence Fees	9000.00
GIS MIS Expenses	184600.00	Road Cutting Shulk	601242.00
GPS system	8496.00	Dukan Atikraman Shulk	3900.00
Rain Coat Expenses	164775.00	Dukan Tranfer Fee	11520.00
Insurance vehicles	9323.00	Diary Shulk	2880.00
Post Office Expenses	100.00	slum land	88383.00
Programme Expenses	504350.00	Fataka Dukan Shulk	57600.00
Water Supply Chambal Expenses	5869648.00	Praman Patra Shulk	21180.00
R&M vehicles	378905.00	Panjiyan Shulk	140.00
R&M Fogging Machine	93680.00	Pashu Vadh	48380.00
R&M Drain	134179.00	Certificate fees	10280.00
R&M Road	125496.00	Copy fees	890.00
Fogging Oil Expenses	496000.00	Compounding Shulk	6100.00
Bank Charges	649.00	SBM Prabhar Shulk	146150.00
	34204382.00	SBM Nirman Dhuwast Shulk	89250.00
		Namantaran Shulk	4081070.00
		Waste Material Shulk	14300.00
		Ration card	18240.00
		Court fee	1600.00
		Sahukari Licence Shulk	1010.00
		Pandu Khal Nilami Rashi	9200.00
		Septic Tank Shulk	18000.00
		Ganda/Well Water Nilami Rashi	19600.00
		Tendor Fees	236570.00
		Labour Tax	25500.00
		Lockdown Shulk	5500.00
		Mask Shulk	86400.00
		Benar Hording Shulk	740.00
		Polythene Japti Shulk	1400.00
		Right To Information Fee	820.00
		Audit Aapatti Rashi	1375.00
			8941582.00
		Miscellaneous Income	747199.00
		Interest received during the year	1069684.00
			1816883.00
		Excess of Expenditure over Income DTY	20253501.00
			20253501.00
TOTAL	68629997.00	TOTAL	68629997.00

DATE 05.12.2022
PLACE Ujjain

AS PER OUR AUDIT REPORT ON
EVEN DATE



मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ़

NAGAR PALIKA PARISHAD SHAMGARH DIST MANDSAUR (M.P.)

CASH FLOW A/C FOR THE PERIOD 01.04.2021 TO 31.03.2022

RECEIPTS

Opening Balance

Cash In Hand	149402.00
AU Bank # 3659	3200903.45
DOI # 0069	730000.00
BOI # 0090	5000.00
BOI # 0085	79636.00
SBI # 0116	7058995.85
MPGB # 6420	1517829.85

AU FDR # 5274	2599342.00
AU FDR # 4156	1013866.00
AU FDR # 4532	2015068.00
AU FDR # 1854	2500360.00
AU FDR # 3000	2500360.00
AU FDR # 3030	2500360.00
BOI FDR # 0052	5105376.00
CBI FDR # 9455	5643705.00

Grant Received During the year

15th Vitt Aayog	11469000.00
Chungishattipurti	30016875.00
SDRF	2244000.00
Mudrank Shulk	5046805.00
SBM Grant	1262000.00
PM Adhikar Sevak Samiti	800000.00
PM Aawas Yojana Grant	37500000.00
Mulbhoot Suvidha	5788000.00
Rajya Vitt aayog	6032000.00
Sansad Nidhi	125000.00
Yatri kar	1306000.00
Niryatkar	239000.00
Sadak Maramat Amarakchand	3935000.00
Sambhal Yojana Grant	195000.00

Revenue Tax receipts

Sampati Kar Current year	1390560.00
Sampati Kar Bakaya	347437.00
Samakit Kar Current year	504200.00
Samakit Kar Bakaya	260580.00
Nagar Palika Vikas - Bakaya	114770.00
Nagar Palika Vikas Current Year	459728.00
Jal Kar	819663.00
Jal Kar - Current Year	2144990.00
Jal Kar - Bakaya	640930.00
User Charges - Current Year	252540.00
User Charges - Bakaya	91260.00
Shiksha upkar bakaya	114770.00
Shiksha Upkar - Current year	459728.00

AMOUNT PAYMENTS

Salary and allowances

Salary & Wages	30196069.00
Pension	1535772.00
Leave Enchancement	81888.00
Salary Arrear	1776886.00
Festival Advance	835000.00

34425615.00

Administrative and operation expenses

Advertisement expenses	556325.00
Audit fees	41300.00
Covid expenses	173381.00
Diesel / Petrol & Oil Expenses	2571591.00
Election Expenses	20850.00
Electricity Expenses	9700976.00
Ground Expenses	555243.00
JCB Rent	567841.00
Miscellaneous Expenses	159990.00
R&M - Motor pump	117270.00
Legal Expenses	32400.00
Pipe Line work Expenses	106501.00
R&M Computer	77158.00
Stationery & Printing Expenses	222149.00
Swatch bhaarat Mission Expenses	735489.00
Telephone Bill expenses	38221.00
Tree Expenses	148250.00
Tent house & Light Decoration expenses	204226.00
Vehicle rent	33140.00
Talab Anuband Shulk	445300.00
Bulk Purchase - Water Works	2305168.00
Bulk Purchase - SBM	1441990.00
Bulk Purchase - Electricals material	4037304.00
Bulk Purchase - Health Samagiri	1942118.00
GIS MIS Expenses	184600.00
GPS system	8496.00
Rain Coat Expenses	164775.00
Insurance vehicles	9323.00
Post Office Expenses	100.00
Programme Expenses	504350.00
Water Supply Chambal Expenses	5869648.00
R&M vehicles	378905.00
R&M Fogging Machine	93680.00
R&M Drain	134179.00
R&M Road	125496.00
Fogging Oil Expenses	496000.00
Bank Charges	649.00

34204382.00

36620204.15

105958680.00

7601156.00

(Handwritten signature)

मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ



Non revenue tax receipts

Avedan Shulk	13660.00	
Adhibhar	271334.00	
Bazer Baithak	36525.00	
Bhawan Bhumi Kiraya Current Year	321874.00	
Bhawan Bhumi Kiraya - Bakaya	11412.00	
Bhawan Nirmal Anumati Shulk	535896.00	
Gumti Kiraya - Current Year	11100.00	
Gumti Kiraya - Bakaya	6900.00	
Astayi Bhumi Kiraya	407670.00	
Colonizer Licence Fee	100000.00	
Nal Connection Shulk	31890.00	
Lagu Jama	1575101.00	
Licence Fees	9000.00	
Road Cutting Shulk	601242.00	
Dukan Atikraman Shulk	3900.00	
Dukan Transfer Fee	11520.00	
Diary Shulk	2880.00	
slum land	88383.00	
Fataka Dukan Shulk	57600.00	
Praman Patra Shulk	21180.00	
Panjiyan Shulk	140.00	
Pashu Vadh	48380.00	
Certificate fees	10280.00	
Copy fees	890.00	
Compounding Shulk	6100.00	
SBM Prabhar Shulk	146150.00	
SBM Nirmal Dhuwast Shulk	89250.00	
Namantaran Shulk	4081070.00	
Waste Material Shulk	14300.00	
Ration card	18240.00	
Court fee	1600.00	
Sahukari Licence Shulk	1010.00	
Pandu Khal Nilami Rashi	9200.00	
Septic Tank Shulk	18000.00	
Ganda/ Well Water Nilami Rashi	19600.00	
Tendor Fees	236570.00	
Labour Tax	25500.00	
Lockdown Shulk	5500.00	
Mask Shulk	86400.00	
Benar Hording Shulk	740.00	
Polythene Japti Shulk	1400.00	
Right To Information Fee	820.00	
Audit Aapatti Rashi	1375.00	8941582.00
Advances and Security deposit		
Amanat	1449489.00	1449489.00
Others		
Miscellaneous income	747199.00	
Pension Anahdaan	174534.00	921733.00
Interest received during the year	1069684.00	1069684.00

TOTAL	162562528.15	162562528.15	TOTAL	162562528.15	162562528.15
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Constructions and Other Fixed Assets

Purchase		
CC Road	2351368.00	
Computer and other IT asset	52621.00	
Shed Nirmal	74156.00	
Chabutra Nirmal	55266.00	
Culvert Nirmal	599826.00	
Chair and Table Expenses	97350.00	
Drain Nirmal	4012163.00	
Garden Soundaryakaran	581066.00	
Manglik Bhawan Nirmal	255717.00	
Stadium Nirmal	3068208.00	
Pradhan mantri Awas Yojana	37330000.00	
SKY Lift Vehicle Purchase	1836000.00	
Pever Block Nirmal	87580.00	
Shav Vehicle Purchase	607985.00	51009306.00

Loans and advances

Hudco Loan Repayment	171113.00	
Amanat Return	2934179.00	
Lagu Jama	1789359.56	4894651.56

Other

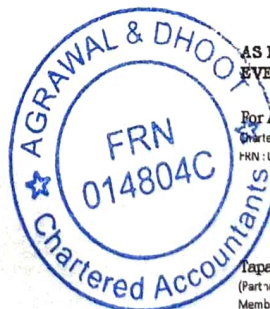
Antyesti Sahayata Rashi	195000.00	195000.00
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Closing Balance

Cash In Hand	168293.00	
AU Bank # 3659	5071294.45	
BOI # 0069	95000.00	
BOI # 0090	5000.00	
BOI # 0085	811636.00	
SBI # 0116	1567635.09	
MPGB # 6420	2317804.05	
AU FDR # 5274	2715110.00	
AU FDR # 7403	3000000.00	
AU FDR # 7063	3072994.00	
AU FDR # 1854	2597983.00	
AU FDR # 3000	2597983.00	
AU FDR # 3030	2597983.00	
BOI FDR # 2202	5338277.00	
CBI FDR # 9455	5876581.00	37833573.59

DATE 05.12.2022

PLACE Ujjain



AS PER OUR AUDIT REPORT ON
EVEN DATE

For Agrawal & Dhoot
Chartered Accountants
FRN: U 4804C

Tapan Agrawal
(Partner)
Membership no 411662

मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ

Consolidated Bank Reconciliation Of All Bank as On 31.03.2022				
Particular	Amount Rs	Dr.	Cr.	
Balance As Per Cash Book 31.03.2022				
State Bank Of India - 0116				
Bank Of India - Shamgarh -0069	1567635.09			
Bank Of India - Shamgarh - 0085	95000.00			
Bank Of India - Shamgarh - 0090	811636.00			
Au Small Finance Bank Shamgarh - 3659	5000.00			
BOI (FD No.913945110002202)	5071294.45			
CBI (FD No. 3727429455)	5338277.00			
AU (FD No.2031232414475274)	5876581.00			
AU (FD No. 2231232418617403/1)	2715110.00			
AU (FD No. 2131232417297063/1)	3000000.00			
AU (FD No. 2131232416203000/1)	3072994.00			
AU (FD No. 2131232416203030/1)	2597983.00			
AU (FD No. 2131232416201854/1)	2597983.00			
Cash In Hand	2597983.00			
	168293.00			
Total -	35515769.54			
Summary Of Cheque Outstandind & Intrest & Bank Charge & Total Mistak & Cash Book Entry Miss				
Balance As Per Bank - 31.03.2022				
State Bank Of India - 0116	1567635.09			
Bank Of India - Shamgarh -0069	95000.00			
Bank Of India - Shamgarh - 0085	811636.00			
Bank Of India - Shamgarh - 0090	5000.00			
Au Small Finance Bank Shamgarh - 3659	5071294.45			
BOI (FD No.913945110002202)	5338277.00			
CBI (FD No. 3727429455)	5876581.00			
AU (FD No.2031232414475274)	2715110.00			
AU (FD No. 2231232418617403/1)	3000000.00			
AU (FD No. 2131232417297063/1)	3072994.00			
AU (FD No. 2131232416203000/1)	2597983.00			
AU (FD No. 2131232416203030/1)	2597983.00			
AU (FD No. 2131232416201854/1)	2597983.00			
Cash In Hand	168293.00			
	35515769.54			

मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ

For Agrawal & Dhoot
Chartered Accountants

FRN : 014804C



Tapan Agrawal
(Partner)

Membership no. 411662

INCOMF/EXPENDITURE INFORMATION YEAR 2021-22

Annexure D

Division	District	ULB Name	REVENUE RECEIPTS							Capital Receipts					Total Receipts
			Property Tax	Other Tax Revenue	Fees and User Charges	Revenue From Municipal Property	Assigned Revenue	Revenue Grants, Contribution and Subsidies	Other Income	Other	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	
Mandseur	Mandseur	Shamgarh	1737997.00	5863159.00	8590296.00	351285.00	30016875.00	0.00	1516883.00	1624023.00	0.00	75941805.00	0.00	125942324.00	

	REVENUE EXPENDITURE			CAPITAL EXPENDITURE			TOTAL EXPENDITURE
	Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	
24425615.00	17715904.00	16328488.00	0.00	159990.00	51009306.00	171113.00	4918538.56
							124728954.56

For Agrawal & Dhoot

Chartered Accountants
FRN : 014804C

Tapan Agrawal

FRN 014804C

Chartered Accountants & DHOOT



मुख्य नगर पालिका अधिकारी
नगर परिषद् शामगढ

Membership no. 411662

Sr. No.		Parameters		Description		Observation in Brief		Suggestions	
1		Audit of Revenue							
राजस्व कर वसूली									
(i)		संपत्तिकर	2020-21 1187084.00	2021-22 1737997.00	% of Growth 46.41%	Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures.	Better recovery procedures should be adopted such as online recovery procedures, one time settlement scheme etc.		
(ii)		समीकित कर	438720.00	764780.00	74.32%	Positive growth has been observed in recovery of Samckit Kar.	Better recovery procedures should be adopted such as online recovery procedures, one time settlement scheme etc.		
(iii)		नगरीय विकास उपकर	391701.00	574498.00	46.67%	Positive growth has been observed in recovery in Nagariya Vikas Upkar.	Better recovery procedures should be adopted such as online recovery procedures, one time settlement scheme etc.		
(iv)		शिक्षा उपकर	306957.00	574498.00	87.16%	Positive growth has been observed in recovery in Shiksha Upkar	Better recovery procedures should be adopted such as online recovery procedures, one time settlement scheme etc.		
नगर राजस्व वसूली		कुल योग	2324462.00	3651773.00					
(i)		भवन भूमि किराया	256532.00	351286.00	36.94%	Positive growth has been observed in recovery in Shiksha Upkar	Better recovery procedures should be adopted such as online recovery procedures, one time settlement scheme etc.		
(ii)		जल उपभोक्ता प्रभार	2188415.00	3605583.00	64.76%	Municipality Should focus on recovery of old outstanding from Last 4-5 years but taking appropriate legal procedures.	Better recovery procedures should be adopted such as online recovery procedures, one time settlement scheme etc.		
(iii)		टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0.00	0.00		Not Applicable	Not Applicable		
(iv)		अन्य कर / शुल्क	1436612.00	10750979.00	648.36%	Positive growth has been observed	Not Applicable		
		कुल योग	3881559.00	14707848.00		Overall positive growth has been observed.	Same Growth rate should be maintained in future also.		
		महा योग	6206021.00	18359621.00					
2		Audit of Expenditure	Refer our Audit of Expenditure and relevant Notes on Audit and Accounts.			Refer our Audit of Expenditure and relevant Notes on Audit and Accounts.			



मुख्य नगर पालिका अधिकारी
नगर परिषद शामगढ

	Reference audit of book keeping and notes on accounts and Audit.	Reference audit of book keeping and notes on accounts and Audit.
3	We have verified the Cash book, Cashier cash book, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	Refer Audit of FDR in our Main Audit report.
4	Refer Audit of FDR in our Main Audit report.	Refer Audit of FDR in our Main Audit report.
5	Refer Audit of Tender /Bids in our main audit report.	Refer Audit of Tender /Bids in our main audit report.
6	Refer Audit of Grants and Loans in main audit report.	Refer Audit of Grants and Loans in main audit report.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	Refer Notes to accounts and Audit.
8	Any Other	Refer Notes to accounts and Audit.
	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 expenditure is approx 4 times higher than Revenue receipts it seems that municipality has issued grant received from various sources to receive the same.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Municipality must meet revenue expenditure with revenue receipts.
	Capital Expenditure Incurred Rs 5,10,09,306 / - & Total Expenditure Incurred Rs 12,47,28,954 / - Therefore percentage as required = 40.90% (5,10,09,306/12,47,28,954) *100	Since We don't know the ideal ratio, therefore we are not able to comment upon this ratio.



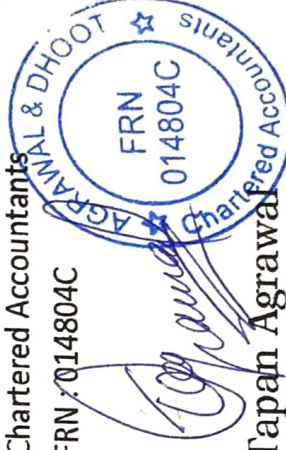
मुख्य नगर पालिका अधिकारी
सगर परिषद शामगढ

9	Whether all temporary advances are fully recovered or not.	On Sample test check basis, we observed that advance given only to employee.	Not Applicable	Not Applicable
10	Whether the bank reconciliation has been regularly prepared.	Yes the bank reconciliation statement has been prepared by the parishad at the year end. Which is annexed in our report.	Not Applicable	Nil

For Agrawal & Dhoot

Chartered Accountants

FRN : 014804C



Tapan Agrawal

(Partner)

Membership no. 411662

मुख्य नगर पालिका अधिकारी

नगर परिषद शामगढ