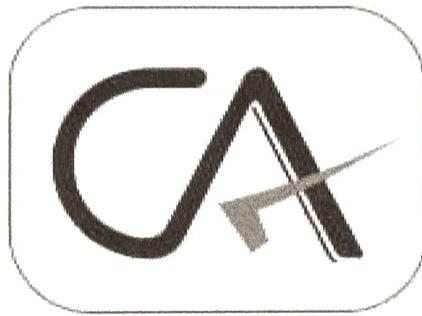


AUDIT REPORT

NAME OF ULB : NAGAR PARISHAD
SULTANPUR
ADDRESS : NAGAR PARISHAD,
SULTANPUR, (M.P)
FINANCIAL YEAR : 2021-22



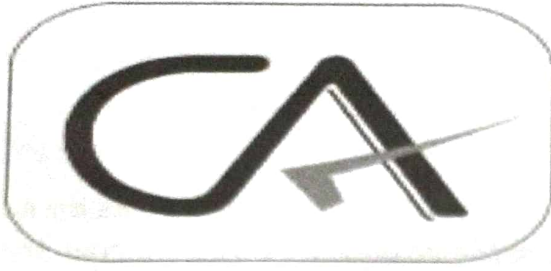
AUDITOR
NRBP & ASSOCIATES
CHARTERED ACCOUNTANT

104, PLATINUM, MAHENDRA GREEN WOODS EXTENSION,
JATKHEDI, BHOPAL – 462047

EMAIL: nrpbfca@gmail.com

TABLE OF CONTENT

S.NO	PARTICULAR	PAGE NO.
1	Independent Auditor's Report	2-4
2	Annexure 1	5-8
3	Annexure 2	9-14
4	Income & exp. Account and schedule	15-21
5	Receipt & payment statement	12
6	Annexure 3	23
7	Annexure 4	24
8	Annexure 5	25



**N R P B & Associates
Chartered Accountants**

104, Platinum, Mahendra Green Woods Extension,
Jatkhedi

Bhopal - 462047

Email - nrpbca@gmail.com

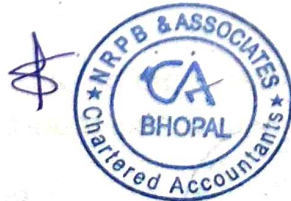
INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Parishad Sultanpur, ("the ULB"), which comprise the Receipt & Payment Account for the year ended March 2022.

Management's Responsibility in relation to Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair View of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the municipal accounting manual for safeguarding of the assets of the ULB and for 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 for 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 ULB is not in practice of maintaining balance sheet, so receipt and payment & income and expenditure account shall be considered as final statement on which we express our opinion.



मुख्य नगर पालिका अधिकारी
नगर परिषद-सुल्तानपुर
जिला-रायसेन (मोप्रो)

1. AUDITORS RESPONSIBILITY

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

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

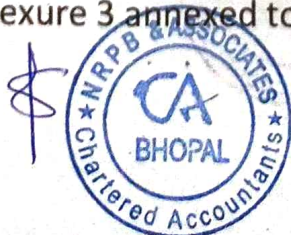
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's management, as well as evaluating the overall presentation of the financial statements.

2. Qualified Opinion

We are giving a qualified report as in our opinion and to the best of our information and according to the explanations given to us, we have audited the Income & expenditure account and Receipt & payment Account annexed to this report.

3. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1, Annexure 2 and Annexure 3 annexed to this report.



4. Emphasis of Matters

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

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

Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2

Our opinion is not modified in respect of these matters.

5. We further report that:

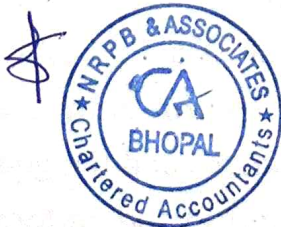
We have sought and expect for the possible effect of the matters described in the basis for qualified opinion paragraph above, obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

Except for the matters described in the basis for qualified opinion paragraph above, the receipt & payment account comply with the municipal accounting manual and accounting standard applicable to the urban local bodies.

The matter described in the basis for qualification opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

The qualification relating to the maintenance of accounts and other matter connected there with area stated in the basis for qualified opinion paragraph above.

With respect to the adequacy of the internal financial control over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure1'.



मुख्य नगर पालिका अधिकारी
नगर परिषद-सुल्तानपुर
जिला-रायसेन (म0प्र0)

Annexure1

Report on internal financial control over financial reporting.

1. Report on the internal financial control of the ULB('ULB')

We have audited the internal financial control over financial reporting of Nagar Parasad Sultanpur, ('ULB') as of march 31, 2022. In conjunction with our audit of the financial statement of the ULB for the year ended on that date.

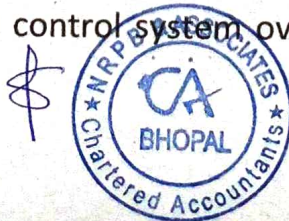
2. Management responsibility for internal financial controls

The ULB's management is responsible for establishment and maintaining internal financial controls based on the internal control over financial reporting criteria establishment by the ULB. These responsibility include the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets the, prevention and detection of fraud and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the municipal corporation Act,1956 including the municipal accounting manual and accounting principles generally accepted in Indian applicable to the urban local bodies.

3. Auditor's responsibility

Our responsibility is to express an opinion on the ULB's internal financial control over financial reporting based on our audit. We conducted our audit in accordance with the guidance note on audit of internal financial controls over financial reporting (the guidance note) and the standards on auditing, to the extent applicable to an audit of internal financial control both issued by the institute of chartered accountants of India. Those standards and the guidance note require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial control over financial reporting was establishment and maintained if such control operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and



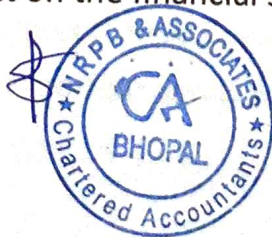
their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness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

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

4. Meaning of Internal Financial Controls over Financial Reporting.

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

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



मुख्य नगर पालिका अधिकारी
नगर परिषद-सुल्तानपुर
जिला-रायसेन (म०प्र०)

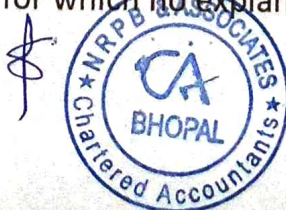
5. Inherent limitation of Internal Financial Control over Financial Reporting.

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

6. Qualified opinion

According to the information and explanation given to us and based on our audit, the following material weakness have been identified as at March 31, 2022;

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal control adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to fraud when performing risk assessment.
- b) The ULB did not have an appropriate internal financial control system for tax and user charges collection, tax demand evaluation which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal financial control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payable, consumption, inventory and expense account balance.
- d) As per last year audit report closing bank balance is Rs.5291437.00 but in current year Receipt and Payment Account opening balance is shown as Rs.52322879.13. There is a difference of Rs.591495.87 for which no explanation was given to us.

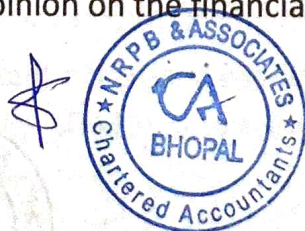


- e) As per last year audit report there were in all 13 bank accounts and as per the bank statements provided for the year 2021-22 there are 15 bank accounts, (the details are given in Annexure 5 below) among these two bank statement was not provided to us. The bank A/c number 8987 having closing balance as per last year audit report is Rs.34209 and other A/c number is 6732 having closing balance as per last year audit report is Rs.115220. As no documentary evidence is available we cannot comment on the same.
- f) The ULB did not have an appropriate internal financial control system for fixed assets with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed assets was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of march 31, 2022 based on the criteria established by the ULB.

We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of March 31st 2022 financial statement of the ULB, and these material weakness do not affect our opinion on the financial statement of the ULB.



मुख्य नगर पालिका अधिकारी
नगर परिषद-सुल्तानपुर 8
जिला-रायसेन (म०प्र०)

Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. **AUDITS OF REVENUE**

1. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account.

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

No revenue recovery produced during the audit.

3. Percentage of revenue collection increase or 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.

No revenue recovery produced during the audit.

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

No revenue recovery reported during financial year reported under this Audit.

5. The entries in cash book shall be verified;

We were not provided the cash book.

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

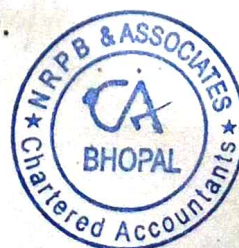
No details related to target were provided by ULB.

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

No details related to this was provided by ULB.

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

No details related provided by ULB.



2. AUDIT OF EXPENDITURE:

1. The auditor is responsible for audit of expenditure under all the schemes. We have verified the expenditure under various heads which was recognized and entered in the book of accounts produced before us for verification.

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

Cash book was not provided to us so we cannot comment upon it. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

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

Cash book was not provided so monthly verification cannot be done.

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

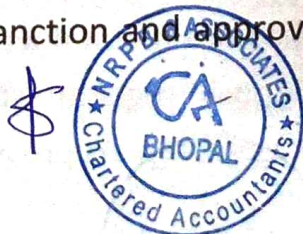
Details relating to deviation of expenditure, if any, as per audit para.

5. He shall also verify that the expenditure is accordance with the guideline directives, acts and rules issues by government of India /State government.

As explained to us, ULB follows the necessary guidelines, directives, act and rules issued by government of India and state government. However ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditure in accordance with such guidelines etc.

6. 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 the expenditure on the test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follow the hierarchy of sanction and approvals depending upon the nature of



10
मुख्य नगर पालिका अधिकारी
नगर परिषद सुल्तानपुर
जिला-रायसेन (म०प्र०)

the transaction and financial limits.

7. All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit non-compliance of audit paras shall be brought to the notice of commissioner/CMO.

No such instance were noticed during the test check of such entries Conducted by us.

8. The auditor shall be responsible for verification of schemes wise/ project wise utilization certificate(UC's)UC's shall be tallied with the receipt & payment accounts and creation of fixed assets.

Utilization certificate of various scheme for verification of scheme wise/ project wise utilization certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof nor completion of work from respective department. There is no cross check mechanism exists to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed assets and its recognition in fixed assets register and book of accounts of the ULB.

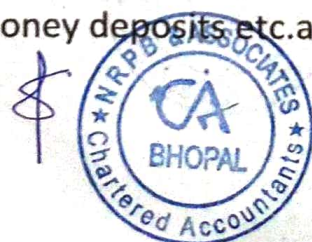
9. He shall verify that all temporary advance of other than employees have been fully recovered.

Detailed regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

3. 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 and on perusal of book of accounts, it was noticed by us that the ULB has not maintained / produced before us fixed assets registers, security deposit register, stock register, loan register, register of earnest money deposits etc.as prescribed under MP MAM.



A handwritten signature in blue ink, consisting of a stylized 'S' followed by a checkmark-like flourish.

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.
As stated in point no.1 above as the book stores are not provided for verification so it was not possible for us to verify whether the same is maintained as per accounting rules applicable to the urban local bodies.
3. As stated in point no.1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per accounting rules applicable to the urban local Bodies.
As per information and explanation provided to us by the management of the ULB no specific condition related to advance are placed. Hence it is not possible for us to verify the cases of timely recovery to advance if any.
4. The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.
No such details provided to us so we cannot comment upon it.
5. Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statement are not prepared the auditor will help in the preparation of BRS's.
6. He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Neither Grant register nor cash book for the whole year were made available to us, hence verification of the same cannot be done and commented upon.
7. The auditor shall verify the field added register form other records and discrepancies shall be brought to the notices of Commissioner/CMO.
Fixed asset register were not produced to us.
8. The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash book for PMAY scheme. However



12
मुख्य नगर पोलिका अधिकारी
नगर परिषद सुल्तानपुर
जिला-रायसेन (म०प्र०)

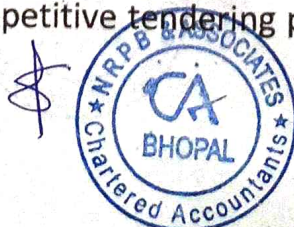
the same was not produced before us during the course of audit and hence we cannot comment on reconciliation with receipt & payment and opening and closing balance.

4. Audit of FDR

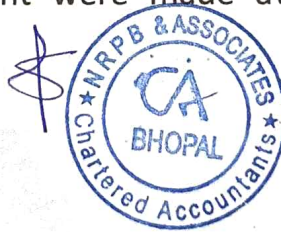
1. The auditor is responsible for audit of all fixed deposits and term deposits. No details related provided by ULB hence we cannot comment upon the FDR and interest income.
2. It shall be ensured that proper record of FDR is maintained and renewals are timely done.
No details related provided by ULB hence we cannot comment upon whether the FDR's are timely renewed or not.
3. The case where FDR's /TDR are kept at low rate of interest then prevailing rate shall be immediately brought to the notice of Commissioner/CMO.
ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.
4. Interest earned on FDR/TDR shall be verified form entries in the cash Book.
ULB has explained that there were no FDR's during the year and hence we cannot comment upon the FDR and interest income.

5. Audit of Tenders/Bids

1. The auditor is responsible for audit of all tenders/bids invited by the ULB.
No tender related documents were provided, so we cannot comment on procedures of tenders/bids. It was explained to us that bid were invited online where the tender amount exceeding Rs. One lakh and for value less than one lakh, manual bids were asked.
2. He shall verify check whether competitive tendering procedures are followed for all bids. No tender floated related document were provided, so we cannot comment on whether competitive tendering procedure were followed for all bids or not.



3. He shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.
No tender floated related document were provided, so we cannot verify the receipt of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.
4. The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
5. The conditions of BG 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.
No such bank guarantees were produced before us for verification. Therefore it is not possible for us to comment on the condition of BG.
6. The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.
No such bank guarantees were produced before us for verification. Therefore it is not possible for us to comment on the condition of BG.
7. The contract closure shall also be verified by the auditor.
No contract closure document were made available to us for verification.



मुख्य नगर पालिका अधिकारी
नगर परिषद सुल्तानपुर
जिला-रायसेन (मोप्र0)

NAGAR PARISHAD SULTANPUR
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2021 to 31 March 2022

Sr. No.	Account Head	Schedule No.	Amount in Rs.
A	Income		
	Revenue Income	IE-1	20,51,072.00
	Assigned Revenues & Compensations	IE-2	1,31,92,002.00
	Rental Income From Municipal Properties	IE-3	15,01,998.00
	Fees & User Charges	IE-4	3,00,302.00
	Sale & Hire Charges	IE-5	98,141.00
	Revenue Grants Contribution & Subsidies	IE-6	3,40,82,728.06
	Income From Investments	IE-7	-
	Accrued Interest	IE-8	9,29,770.00
	Other Income	IE-9	4,69,017.00
	Total Income		5,26,25,030.06
B	Expenditure		
	Establishment Expenses	IE-10	1,87,30,534.00
	Administrative Expenses	IE-11	75,32,686.00
	Operations & Maintenance	IE-12	1,51,13,997.00
	Interest & Finance Charges	IE-13	8,60,311.00
	Programme Expenses	IE-14	1,02,705.00
	Revenue Grants, Contribution and Subsidies	IE-15	1,72,20,000.00
	Provisions and Written Off	IE-16	18,20,193.00
	Miscellaneous Expenses	IE-17	-
	Depreciation		71,69,524.00
	Total Expenditure		6,85,49,950.00
C	Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)		(1,59,24,919.94)
D	Add/Less: Prior Period Items (Net)	IE-18	-
E	Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)		(1,59,24,919.94)
F	Less: Transfer to Reserved Fund		-
G	Net Balance being surplus/(deficit) carried over to Municiple Fund (E-F)		(1,59,24,919.94)

For NRPB & Associates
(Chartered Accountants)

CA Priyanka Bhardwaj
Partner

M.NO. 155057

Place : Bhopal

Date : 28-04-2023

UDIN : 23155057BGWOLT1787



मुख्य नगर पालिका-अधिकारी
नगर परिषद-सुल्तानपुर
जिला-रायसेन (मोप्रो)

Schedule IE-1: Tax Revenue

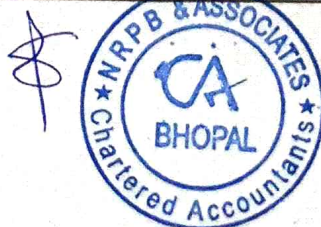
Account Head	Particulars	Amount in Rs.
11001	Property Tax	6,36,037.00
11002	Water Tax	10,87,300.00
11003	Sewerage Tax	40,910.00
11004	Consolidate Tax	
11005	Lighting Tax	
11006	Education Tax	-
11007	Vehicle Tax	
11008	Devlopment Tax	-
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement Tax	-
11012	Pilgremage Tax	
11013	Export Tax	-
11060	Cess	
11080	Other Taxes	2,86,825.00
	Sub Total	20,51,072.00
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	-
	Sub Total	20,51,072.00
	Total Tax Revenue	20,51,072.00

Schedule IE-1 (a): Tax Remission & Refund

Account Head	Particulars	Amount in Rs.
1109001	Property Tax	-
1109002	Water Tax	-
1109003	Sewerage Tax	-
1109004	Conservancy Charges	-
1109011	Others	-
	Total Refund & Remission of Tax Revenues	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Amount in Rs.
12010	Taxes and Duties collected by others	10,73,005.00
12020	Compensation in Lieu of Taxes/ Duties	1,21,18,997.00
12030	Compensation in Lieu of Concession	-
	Total Assigned Revenues & Compensations	1,31,92,002.00



Schedule IE-3: Rental Income From Municipal Properties

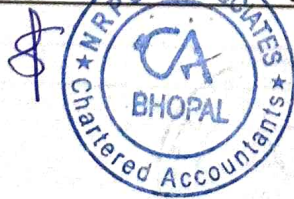
Account Head	Particulars	Amount in Rs.
13010	Rent From Civic Amenities	14,81,440.00
13020	Rent From Office Building	
13030	Rent From Guest House	-
13040	Rent From Lease of Lands	-
13080	Other Rents	20,558.00
	Sub Total	15,01,998.00
13090	Less: Rent remission and refunds	-
	Total Rental Income From Municipal Properties	15,01,998.00


Schedule IE-4: Fees & User Charges

Account Head	Particulars	Amount in Rs.
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	60.00
14012	Fees for Grants of Permit	-
14013	Fees for Certificate or Extract	-
14014	Development Charges	
14015	Regularisation Fees	-
14020	Penalties and Fines	28,893.00
14040	Other Fees	2,16,349.00
14050	User Charges	55,000.00
14060	Entry Fees	
14070	Service/ Administrative Charges	-
14080	Other Charges	-
	Sub Total	3,00,302.00
14090	Add: Rent Remission and Refunds	-
	Sub Total	3,00,302.00
	Total Rental Income From Municipal Properties	3,00,302.00

Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Amount in Rs.
15010	Sale of Products	74,126.00
15011	Sale of Forms & Publications	24,015.00
15012	Sales of Stores & Scrap	-
15030	Sale of Others	-
15040	Hire Charges of Vehicles	-
15041	Hire Charges of Equipments	-
	Total Income From Sale & Hire Charges	98,141.00




 मुख्य नगर पालिका अधिकारी
 नगर परिषद-सुल्तानपुर
 जिला-रायसेन (म०प्र०)

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Amount in Rs.
16010	Revenue Grants	2,83,47,108.06
16020	Reimbursement of Expenses	57,35,620.00
16030	Contribution Towards Schemes	-
	Total Revenue Grants, Contribution & Subsidies	3,40,82,728.06

Schedule IE-7: Income From Investments

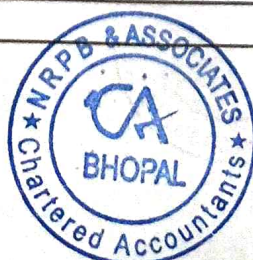
Account Head	Particulars	Amount in Rs.
17010	Interest on Investments	-
17020	Dividend	-
17030	Income From Project Taken Up on Commercial Basis	-
17040	Profit on Sale of Investments	-
17080	Others	-
	Total Income From Investments	-

Schedule IE-8: Interest Earned

Account Head	Particulars	Amount in Rs.
17110	Interest From Bank Accounts	9,29,770.00
17120	Interest on Loans and Advances to Employees	-
17130	Interest on Loans to Others	-
17180	Other Interest	-
	Total Interest Earned	9,29,770.00

Schedule IE-9: Other Income

Account Head	Particulars	Amount in Rs.
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery from Employees	-
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	4,69,017.00
	Total Other Income	4,69,017.00



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Schedule IE-10: Establishment Expenses

Account Head	Particulars	Amount in Rs.
21010	Salaries, Wages and Bonus	1,80,05,421.00
21020	Benefits and allowances	7,25,113.00
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total Establishment Expenses	1,87,30,534.00

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Amount in Rs.
22010	Rent, Rates and Taxes	
22011	Office Maintenance	52,76,602.00
22012	Communication Expenses	1,525.00
22020	Books & Periodicals	1,430.00
22021	Printing and Stationary	1,02,989.00
22030	Travelling & Conveyance	8,02,649.00
22040	Insurance	21,923.00
22050	Audit Fees	
22051	Legal Expenses	-
22052	Professional and Other Fees	1,60,046.00
22060	Advertisement and Publicity	9,81,832.00
22061	Membership and Subscriptions	
22080	Other Administrative Expenses	1,83,690.00
	Total Administrative Expenses	75,32,686.00

Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Amount in Rs.
23010	Power & Fuel	1,07,450.00
23020	Bulk Purchases	14,67,088.00
23030	Emergency water supply	
23040	Hire Charges	10,65,973.00
23050	Repair & Maintenance of Infrastructure Assets	83,35,877.00
23051	Repair & Maintenance of Civic Amenities	14,86,614.00
23052	Repair & Maintenance of Buildings	5,87,641.00
23053	Repair & Maintenance of Vehicles	19,58,611.00
23054	Repair & Maintenance of Furniture	
23055	Repair & Maintenance of Office Equipments	45,875.00
23056	Repair & Maintenance of Electrical Appliances	3,180.00
23057	Repair & Maintenance of Heritage Buildings	55,688.00
23059	Repair & Maintenance Others	-
23080	Other Operating & Maintenance Expenses	-
	Total Operations & Maintenance	1,51,13,997.00



मुख्य नगरपालिका अधिकारी
नगर. परिषद-सुल्तानपुर
जिला-रायसेन (म०प्र०)

Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Amount in Rs.
24010	Interest on Loans From Central Government	-
24020	Interest on Loans From State Government	-
24030	Interest on Loans From Govt. Bodies & Association	-
24040	Interest on Loans From International Agencies	-
24050	Interest on Loans From Banks & Finance Institution	8,58,720.00
24060	Other Term Loans	
24070	Bank Charges	1,591.00
24080	Other Finance Expenses	-
	Total Interet & Finance Charges	8,60,311.00

Schedule IE-14: Programme Expenses

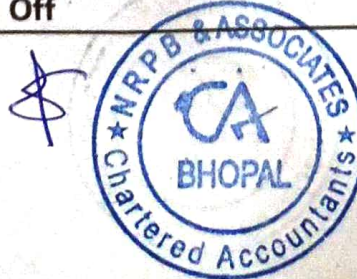
Account Head	Particulars	Amount in Rs.
25010	Election Expenses	-
25020	Own Programme	1,02,705.00
25030	Share in Programme of Others	-
	Total Programme Expenses	1,02,705.00

Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Amount in Rs.
26010	Grants	
26020	Contributions	1,72,20,000.00
26030	Subsidies	-
	Total Revenue Grants, Contribution and Subsidies	1,72,20,000.00

Schedule IE-16: Provisions and Written Off

Account Head	Particulars	Amount in Rs.
27010	Provisions for Doubtful Receivables	-
27020	Provision for Other Assets	-
27030	Revenues Written Off	18,20,193.00
27040	Assets Written Off	-
27050	Miscellaneous Expenses Written Off	
	Total Provisions and Written Off	18,20,193.00

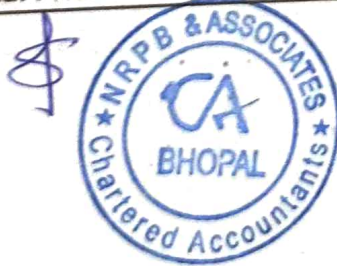


Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Amount in Rs.
27110	Loss on Disposal of Assets	-
27120	Loss on Disposal of Investments	-
29050	Transfer to General Activity Fund	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	-

Schedule IE-18: Prior Period

Account Head	Particulars	Amount in Rs.
18500	Income	-
18510	Other Revenue	-
18540	Other Income	-
	Sub Total	-
28500	Expenses (difference of tally cash book and cash book in physical)	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Revenues	-
	Sub Total	-
	Total Prior Period	-



मुख्य नगर पालिका अधिकारी
नगर परिषद-सुल्तानपुर
जिला-रायसेन (म०प्र०)

NAGAR PARISHAD SULTANPUR
RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2021 TO 31-03-2022

Receipts	Amount	Amount	Payments	Amount	Amount	(Amount in Rs.)
Opening Balance			Establishment expenses	5,23,22,879.13	14,95,300.00	8,02,64,179.00
Bank Account		5,23,22,879.13	Administration Expenses		1,000.00	
			Operations & maintenance	4,56,04,723.00	8,60,349.00	
Tax Revenue		40,910.00	Other payable sundary creditors		5,80,12,330.00	
Assigned Revenue & Compesations		1,31,92,002.00	Deposite received		43,200.00	
Grants, Contribution for Specific Purpose		2,75,38,825.00	Revenue Grants, Contribution & subsidies			
					1,90,00,000.00	
Rental income		4,18,398.00	Repayment of loans		8,52,000.00	
Interest		9,29,808.00				
Fees & User charges		3,00,302.00				
Sale & Hire charges		98,141.00				
Miscellaneous Income		4,69,017.00	Closing balance			1,76,63,423.13
Diposite Received		29,000.00	Cash balance		2,000.00	
Realisation of sundary Debtor		25,88,320.00	Bank Accounts		1,76,61,423.13	
Total			Total	9,79,27,602.13		9,79,27,602.13

For NRPB & Associates
(Chartered Accountants)

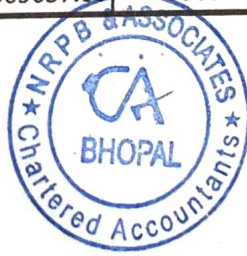
CA Priyanka Bhardwaja
Partner
M.NO. 155057
Place : Bhopal
Date : 28-04-2023
UDIN : 23155057BGWOLT1787

Revised Abstract Sheet For Reporting on Audit Paras:-

NAME OF ULB : Sultanpur, Nagar Parishad

NAME OF AUDITOR : NRPB & Associate

S.NO	PARAMETERS	DISCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue					
	Revenue tax Collection	Receipt in Rs.				
		Year 2020-21	Year 2021-22	%Growth		
1	Property tax	696419.00	636037.00	-8.67	NIL	
2	Consolidated tax	703039.00	0.00		NIL	
3	Town Development cess	121717.00	0.00	0.00	NIL	
4	Education cess	77816.00	0.00	-100.00	NIL	
	Total (A)	1598991.00	636037.00			
	Non-Revenue Tax collection					
1	Rent From Building & land	705891.00	0.00	-100.00	NIL	
2	Water consumer charges	462361.00	0.00	-100.00	NIL	
3	Surcharge From Solid waste	0.00	0.00	0.00	NIL	
4	Other Tax / Fees	802414.00	0.00	-100.00	NIL	
	Total (B)	1970666.00	0.00			
	Grand Total (A+B)	3569657.00	636037.00			



मुख्य नगर पालिका अधिकारी
नगर परिषद सुल्तानपुर
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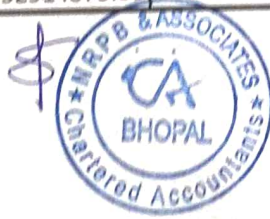
Revised Abstract Sheet For Reporting on Audit Paras
2021-22 INCOME & EXPENDITURE INFORMATION

Revised Abstract Sheet For Reporting on Audit Paras																							Annexure - 9
2021-22 INCOME & EXPENDITURE INFORMATION																							
S.NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS					CAPITAL RECEIPTS			REVENUE EXPENDITURE										
					PROPERTY TAX	OTHER TAX	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS	CONTRIBUTION N & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	TOTAL RECEIPTS	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)
1	Raisen	Sultanpur	Sultanpur	GOVERNMENT	636037.00	1415035.00	300302.00	1501998.00	13192002.00	24082228.06	1496928.00	0.00	0.00	0.00	0.00	52625030.06	18730534.00	753266.00	15113997.00	860311.00	26312422.00	0.00	0.00



Annexure - 5

Bank name	Account no.	Closing balance as per last year audit report	Opening balance as per provided bank statement	Closing balance
SBI	1096	6815512.13	6815512.13	1802215.51
SBI	4171	820834.64	820834.64	503055.64
SBI	1058	44351.00	44351.00	43702.90
SBI	3184	1310420.00	1309171.00	608522.00
YES Bank	14	25836214.13	25836214.13	7018875.76
CANERA Bank	2200	1565876.00	1565876.00	246897.00
ALLAHABAD	4609	813359.00	813359.00	837204.00
ICICI	1573	12859671.00	0.00	7961.00
mpgb	3359	2694089.00	2694089.00	2950192.00
mpgb	4566	4619.10	Bank statement not provide	0.00
SBI	3184	0.00		608522.00
mpgb	11	Bank statement not provided		0.00
SBI	392			0.00
central mp	13			0.00
jila shkari	863			0.00
	6732	115220.00	Bank statement not provide	0.00
	8987	34209.00	Bank statement not provide	0.00
TOTAL		52914375.00	39899406.90	14627147.81



मुख्य नगर-पालिका-अधिकारी
कमर .परिषद-सुल्तानपुर
जिला-रायसेन (म०प्र०)