

कार्यालय नगर परिषद आलोट, जिला रतलाम (म.प्र.)

क्रमांक २३१९/स्था.शा./2022

आलोट दिनांक २१/११ /2022

प्रति,

श्रीमान अपर आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल (म.प्र.)

विषय :- सी.ए. द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2021-22 प्रेषित करने के संबंध में।
सन्दर्भ :- पत्र क्रमांक/आडिट/लेखा शाखा-4(क)/265/20170 दिनांक 23-11-2022

महोदय ,

उपरोक्त विषयान्तर्गत संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2021-22 के लेखाओं की सी.ए. ऑडिट रिपोर्ट की प्रति ई-मेल तथा हार्डकॉपी में चाही गई है।

अतः वर्ष 2021-22 के लेखाओं की सी.ए. ऑडिट रिपोर्ट की प्रति पत्र के संलग्न सादर प्रेषित है।

मुख्य नगर पालिका अधिकारी
नगर परिषद आलोट

पृष्ठांकन क्रमांक/ २३१२/2022
प्रतिलिपि- २३१३

आलोट, दिनांक:- २१/११ /2022

1. श्रीमान वित्तीय सलाहकार, नगरीय विकास एवं आवास विभाग, मंत्रालय भोपाल की ओर सादर सूचनार्थ प्रेषित।
2. श्रीमान संभागीय संयुक्त संचालक, नगरीय प्रशासन एवं विकास की ओर सादर सूचनार्थ प्रेषित।

मुख्य नगर पालिका अधिकारी
नगर परिषद आलोट

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INDEPENDENT AUDITOR'S REPORT

To,

Nagar Parishad Aalot Dist Ratlam (M.P)

1. Report on the Financial Statements:

We have audited the accompanying financial statements of **Nagar Parishad Aalot** ("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 since inception.

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.



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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.

4. Adverse 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' does not give true and fair view of the Receipts and Payments account of the Nagar Parishad Aalot because of arithmetical error and prior period adjustments for the year ended on as at 31st March 2022.

Place: Ujjain

Date : 13.08.2022

For : Rajesh Agrawal & Associates

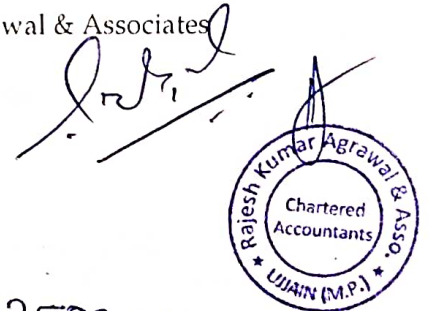
CA. Arpit Garg

Partner

MRN : 422583

UDIN :

22422583 APFAQJ3721



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Annexure A

Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. Amount of Rs 31921491/- of grant has been shown in Other unknown grant in receipt and payment account. Details of same are not available with ULB.
We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. ChungiKshatipurti and Yatrikar 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.
3. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no fixed assets register were maintained by ULB and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.
4. 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.
5. 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



राजेश कुमार अग्रवाल
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accounted for properly. Thus we are unable to comment upon stock positions of ULB.

6. 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.
7. 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.
8. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
9. Since opening balances of Municipality fund, Capital receipt and liabilities, deposits, loans and advances and Capital expenditure are not available from inception so we cannot comment upon accuracy of Balance sheet. We do not certify accuracy of balance sheet because of non - availability of proper opening balances since inception. Attachment of balance sheet is only for the purpose of ULB and Audit report requirement.
We Suggest that proper balance sheet under double entry system of accounting should be maintained so that actual position of assets and liabilities can be ascertained.

Place: Ujjain

Date : 13.08.2022

For : Rajesh Agrawal & Associates

CA. Arpit Garg

Partner

MRN : 422583

UDIN :



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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, NagriyaVikasUpkar& Other Tax as compared to previous year shall be	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".	It was observed that Nagar Pallika is found slow in recovery of Sampati Kar Previous Year , Samekit Kar Previous Year , Water Tax for current Financial year as well previous financial year , Nagariya Vikas Kar Previous Financial year. We suggest that ULB should adopt



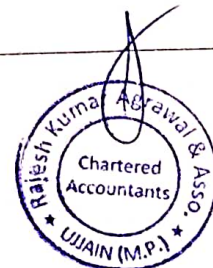
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	part of Audit Report.		appropriate revenue model such increase in staff strength for collection of taxes , Shift on online payment recovery also they can adopt one time settlement scheme against old tax recovery.
(IV)	Delay beyond 2 working days shall 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 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.	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 that	As explained to us there exist no FDR therefore interest income from FDR does not arise.	Not Applicable



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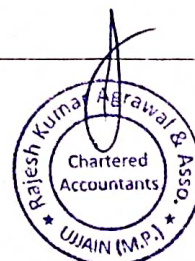


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	interest income is duly & timely recorded in Cash Book.		
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	As explained to us NO FDR has been made during FY 2021-22.	Not Applicable.

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.	ULB is not in a practice to book the expenses in Particular GL Codes. Therefore there are high chances of booking expenses in wrong head.
(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.	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 discrepancies observed has been reported in Annexure B-III the above error has been subsequently rectified at the end of Financial year.	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	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	It is advisable that municipality should book expenses/ payments in correct head by using correct GL code.



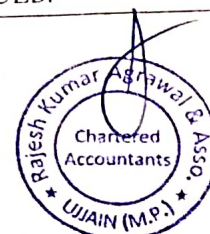
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	commissioner/CMO.	payments are not showing correct figures. Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore 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 in accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is in 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 by competent authority.
(VIII)	Auditor shall be responsible for verification of scheme	As explained to us Grant register has been prepared by the ULB but on verification from grant register it has	Grant register for special grant should be maintained by ULB.



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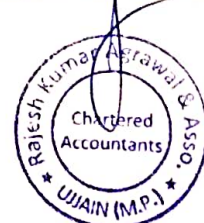
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	project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	been observed that balance of grant register cannot be inked out also ULB has not provided utilization certificate therefore due to such we cannot able to tallied with 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. On discussion with the management, we came to notice that Municipality is in the practice of providing Festival advance only to its employees and not to any outsider. In so far as their recovery is concerned , we have vouched that all such advances are being deducted from the respective person salary or wages.	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 and Annexure B- IV	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



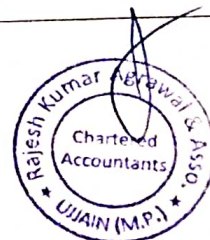
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(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting.	registers and maintain properly. 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 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. On discussion with the management, we came to notice that Municipality is in the practice of providing Festival advance only to its employees and not to any outsider. In so far as their recovery is concerned, we have vouched that all such advances are being deducted from the respective person salary or wages.	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. On discussion with the management, we came to notice that Municipality is in the practice of providing Festival advance only to its employees and not to any outsider. In so far as their recovery is concerned, we have vouched that all such advances are being deducted from the respective person salary or wages.	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 discrepancies mentioned in Annexure B-IV	No discrepancies observed.



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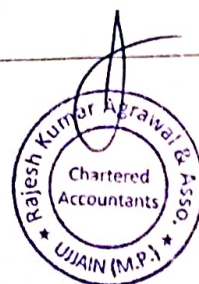
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(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	As explained to us Grant register has been prepared by the ULB but on verification from grant register it has been observed that balance of grant register cannot be inked out also ULB has not provided utilization certificate therefore due to such we cannot verified entries in the cash book.	Municipality should prepare grant register and verified it from cash book so any diversification of fund can be ascertained.
(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.
(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.

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	No FDR has been made during the FY 2021-22	Not Applicable
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	No FDR has been made during the FY 2021-22	Not Applicable
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice	No FDR has been made during the FY 2021-22	Not Applicable



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	of Commissioner/CMO.		
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	No FDR has been made during the FY 2021-22	Not Applicable

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	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	No Such instances have been found.



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	the issuing bank.	to us by Municipality.	
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As explained to us by management no bank guarantee has been issued/revoked during the year but necessary documents has not been provided to us for verification.	None
(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.	As explained to us by management no such extension of BG has been found during the course of audit. but necessary documents has not been provided to us for verification.	None.

AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	As explained to us Grant register has been prepared by the ULB but on verification from grant register it has been observed that balance of grant register cannot be inked out also ULB has not provided utilization certificate also there is no bifurcation of central or state grant.	Municipality should prepare grant register and verified it from cash book so any diversification of fund can be ascertained.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	As explained to us Grant register has been prepared by the ULB but on verification from grant register it has been observed that balance of grant register cannot be inked out also ULB has not provided utilization certificate also there is no bifurcation of central or state grant.	Municipality should prepare grant register and verified it from cash book so any diversification of fund can be ascertained.



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(III)	The auditor shall perform audit of 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.	HUDCO loan avail by ULB for creation of physical infrastructure. 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.	No such instances observed.
(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



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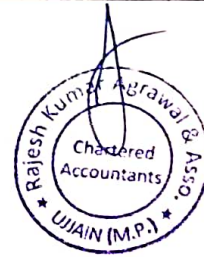


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Annexure-"B-I"

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

Particulars	2021-22 (A)	2020-21	% of growth
Sampatti Kar current year	6,48,305/-	5,26,233/-	23.20%
Sampatti kar Previous year	6,46,684/-	8,29,591/-	-22.05%
Samekit Kar Current year	1,79,760/-	1,75,440/-	2.46%
Samekit Kar Previous year	3,42,256/-	3,93,240/-	-12.97%
Shiksha Upkar current year	1,38,732/-	1,06,150/-	30.69%
Shiksha upkar Previous year	1,11,387/-	99,827/-	11.58%
Water tax current year	8,54,100/-	10,43,130/-	-18.12%
Water Tax receivables	4,45,790/-	6,31,250/-	-29.37%
Nagariya Vikas upkar current year	1,53,546/-	1,19,864/-	28.09%
Nagariya vikas upkar previous year	1,25,286/-	1,26,454/-	-0.91%
Shop Kiraya Current year	5,48,074/-	3,28,568/-	66.80%
Shop Kiraya Previous year	2,73,724/-	2,46,180/-	11.19%



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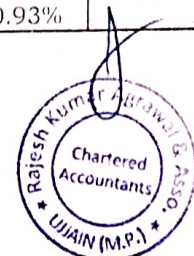


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Annexure "B-II"

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	5,26,233/-	41,25,000/-	6,48,305/-	683.87%	15.72%
2	Sampatti kar Previous year	8,29,591/-	45,76,000/-	6,46,684/-	451.59%	14.13%
3	Samekit Kar Current year	1,75,440/-	10,58,200/-	1,79,760/-	503.17%	16.99%
4	Samekit Kar Previous year	3,93,240/-	4,35,600/-	3,42,256/-	10.77%	78.57%
5	Shiksha Upkar current year	1,06,150/-	29,040/-	1,38,732/-	-72.64%	477.73%
6	Shiksha upkar Previous year	99,827/-	1,45,200/-	1,11,387/-	45.45%	76.71%
7	Water tax current year	10,43,130/-	23,76,000/-	8,54,100/-	127.78%	35.95%
8.	Water Tax receivables	6,31,250/-	15,84,000/-	4,45,790/-	150.93%	28.14%



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9.	Nagariya Vikas upkar current year	1,19,864/-	6,66,600/-	1,53,546/-	456.13%	23.03%
10.	Nagariya vikas upkar previous year	1,26,454/-	7,26,000/-	1,25,286/-	474.12%	17.26%
11.	Shop Kiraya Current year	3,28,568/-	40,65,600/-	5,48,074/-	1137.37%	13.48%
12.	Shop Kiraya Previous year	2,46,180/-	29,04,000/-	2,73,724/-	1079.62%	9.43%

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.



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Annexure "B-III"

Arithmetical error in Cash book during FY 2021-22

Date of Cash book	Amount	Remarks
13.05.2021	(Rs 60/-)	Expenses need to be increased by such Amount.
17.05.2021	Rs 498/-	Income need to be increased by such Amount.
31.05.2021	Rs 352/-	Income need to be increased by such Amount.
08.06.2021	Rs 1,57,278/-	Income need to be increased by such Amount.
29.06.2021	(Rs 6/-)	Expenses need to be increased by such Amount.
03.08.2021	(Rs 65/-)	Expenses need to be increased by such Amount.
04.08.2021	(Rs 7/-)	Expenses need to be increased by such Amount.
27.08.2021	Rs 5400/-	Income need to be increased by such Amount.
01.09.2021	Rs 1000/-	Income need to be increased by such Amount.
01.09.2021	Rs 62/-	Income need to be increased by such Amount.
13.09.2021	Rs 20000/-	Income need to be increased by such Amount.
20.09.2021	Rs 200000/-	Income need to be increased by such Amount.
17.11.2021	(Rs 30/-)	Expenses need to be increased by such Amount.
23.12.2021	(Rs 60/-)	Expenses need to be increased by such Amount.
27.12.2021	(Rs 6/-)	Expenses need to be increased by such Amount.
29.12.2021	(Rs 10/-)	Expenses need to be increased by such Amount.
31.12.2021	(Rs 50/-)	Expenses need to be increased by such Amount.
12.01.2022	(Rs 23,56,772/-)	Expenses need to be increased by such Amount.



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19.01.2022	Rs 118/-	Income need to be increased by such Amount
31.01.2022	Rs 222/-	Income need to be increased by such Amount
21.02.2022	Rs 6418/-	Income need to be increased by such Amount
03.03.2022	(Rs 43,364/-)	Expenses need to be increased by such Amount.
11.03.2022	Rs 64126/-	Income need to be increased by such Amount
17.03.2022	(Rs 24,306/-)	Expenses need to be increased by such Amount.
21.03.2022	Rs 235398/-	Income need to be increased by such Amount
Net Expenses due to the above mentioned adjustments	Rs (17,33,864)/-	

Annexure - B- IV

List of Prior period Adjustments (In Pass book but not in Cash book)

Account Number	Date of entry in pass book	Dr/cr in Pass book	Amount
	27.05.2020	Dr	77000
	28.05.2020	Dr	481663
	04.08.2020	Dr	27896
	18.08.2020	Dr	46750
	25.08.2020	Dr	44250
	25.08.2020	Dr	15627
	04.09.2020	Dr	46883
	04.09.2020	Dr	46883
	16.09.2020	Dr	15627
	08.10.2020	Dr	200000
	Bank Chg	Dr	1202.32
	02.12.2020	Dr	22672



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SBI 0125	02.12.2020	Dr	13506
	10.12.2020	Dr	30000
	17.12.2020	Dr	7950
	18.12.2020	Dr	60000
	18.12.2020	Dr	20000
	31.12.2020	Dr	9692
	26.03.2021	Dr	4500
	26.03.2021	Dr	10927
	29.07.2020	Cr	27896
	31.07.2020	Cr	15226
	07.08.2020	Cr	4569
	18.08.2020	Cr	12047
	01.09.2020	Cr	85
	02.09.2020	Cr	924
	15.09.2020	Cr	91
	17.09.2020	Cr	57
	23.09.2020	Cr	336
	01.10.2020	Cr	99
	05.10.2020	Cr	750
	27.11.2020	Cr	22672
	27.11.2020	Cr	2787
	02.12.2020	Cr	2057
	11.12.2020	Cr	7950
	22.12.2020	Cr	4889
	23.12.2020	Cr	10000
	24.12.2020	Cr	136555
	23.03.2021	Cr	11150
	23.03.2021	Cr	4500
	24.03.2021	Cr	4331
	Opening Balance difference	Dr	513229.16
Bank of Baroda 5127	07.05.2020	Cr	260
	02.08.2020	Cr	264
	08.11.2020	Cr	245
	05.02.2021	Cr	239
	Opening Balance	Cr	28032
State bank of India 272	12.03.2021	Dr	649
	23.03.2021	Dr	59
	Opening balance difference	Dr	826
JSK 9614	Opening Balance	Cr	20896



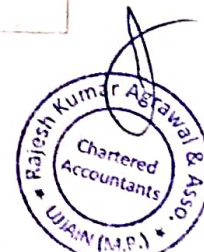
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Bank of India 0451	09.02.2021	Cr	25478
	22.12.2020	Dr	69.22
	14.01.2021	Dr	885
	19.02.2021	Dr	24.8
	Opening Balance difference	Cr	616771
ICICI bank 0679			
AU Bank 9806	03.04.2020	Dr	33633.00
	03.04.2020	Dr	22298.00
	03.04.2020	Dr	29718.00
	03.04.2020	Dr	379709.00
	03.04.2020	Dr	246661.00
	03.04.2020	Dr	40171.00
	03.04.2020	Dr	145295.00
	03.04.2020	Dr	194447.00
	03.04.2020	Dr	188746.00
	03.04.2020	Dr	161850.00
	03.04.2020	Dr	283406.00
	07.04.2020	Dr	64680.00
	07.04.2020	Dr	186008.00
	07.04.2020	Dr	310149.00
	08.04.2020	Dr	33810.00
	08.04.2020	Dr	98813.00
	08.04.2020	Dr	27440.00
	08.04.2020	Dr	77382.00
	15.04.2020	Dr	27440.00
	17.04.2020	Dr	194704.00
	17.04.2020	Dr	7685.00



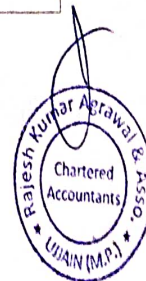
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17.04.2020	Dr	139807.00
17.04.2020	Dr	192406.00
20.04.2020	Dr	100804.00
23.04.2020	Dr	80000.00
24.04.2020	Dr	70000.00
27.04.2020	Dr	60000.00
27.04.2020	Dr	40000.00
27.04.2020	Dr	40000.00
27.04.2020	Dr	42000.00
28.04.2020	Dr	20000.00
02.05.2020	Dr	60000.00
12.05.2020	Dr	892000.00
14.05.2020	Dr	1970000.00
26.05.2020	Dr	1180000.00
27.05.2020	Dr	140000.00
28.05.2020	Dr	920000.00
29.05.2020	Dr	510000.00
04.06.2020	Dr	390000.00
05.06.2020	Dr	90000.00
22.06.2020	Dr	300000.00
30.04.2020	Cr	47634.00
31.05.2020	Cr	27935.00
15.06.2020	Cr	60000.00
22.06.2020	Cr	100000.00
30.06.2020	Cr	81502.00
10.07.2020	Cr	50000.00



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	13.07.2020	Cr	40000.00
	14.07.2020	Cr	60000.00
	31.07.2020	Cr	62351.00
	24.08.2020	Cr	2000.00
	31.08.2020	Cr	40479.00
	30.09.2020	Cr	23707.00
	31.10.2020	Cr	18677.00
	30.11.2020	Cr	18080.00
	31.12.2020	Cr	8486.00
	31.01.2021	Cr	29.00
	05.02.2021	Cr	4688.00
	28.02.2021	Cr	531.00
	31.03.2021	Cr	2.00
	Opening Balance difference	Cr	3793484
AU Bank 3711	25.08.2020	Dr	45202.00
	25.08.2020	Dr	1090.00
	04.09.2020	Dr	48902.00
	09.09.2020	Dr	46200.00
	19.09.2020	Dr	44250.00
	14.10.2020	Dr	48314.00
	17.10.2020	Dr	41160.00
	03.04.2020	Cr	200000.00
	30.04.2020	Cr	9080.00
	31.05.2020	Cr	3788.00
	30.06.2020	Cr	9702.00
	31.07.2020	Cr	4762.00



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	26.08.2020	Cr	300000.00
	31.08.2020	Cr	1955.00
	16.09.2020	Cr	500000.00
	30.09.2020	Cr	85000.00
	30.09.2020	Cr	1180.00
	31.10.2020	Cr	336.00
	30.11.2020	Cr	91.00
	31.12.2020	Cr	49.00
	Opening Balance Difference	Dr	1703682

List of Prior period Adjustments (In Cash book but not in Pass book)

Account Number	Date of entry in Cash book	Dr/cr in cash book	Amount
SBI 0125	28.07.2020	Dr	-77
	29.08.2020	Dr	93766
	28.09.2020	Dr	200000
	13.11.2020	Dr	19013
	01.12.2020	Dr	1570
	01.12.2020	Dr	-2787
	18.12.2020	Dr	70000
	13.08.2020	Cr	-100000
AU 9806	18.05.2020	Dr	2250000
	21.04.2020	Dr	1610000
AU 3711	13.04.2020	Dr	192406
	13.04.2020	Dr	147492
	13.04.2020	Dr	100804
	13.04.2020	Dr	194704



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On the basis of above annexure Prior period adjustments (Income) comes to Rs 1,07,42,139.20/- and Prior period adjustments (expenses) comes to Rs 1,34,17,197.48/-. The net expenses or net deficit which has been not been booked in earlier financial years is Rs 2675058/- . As explained by the management such adjustments has been done because it has been very difficult to prepare bank reconciliation statement sue to improper maintenance of record of last financial years therefore in current financial year this adjustment for proper maintenance of record and accurate presentation of financial statement.

Place: Ujjain

Date : 13.08.2022

For : Rajesh Agrawal & Associates

CA. Arpit Garg

Partner

MRN : 422583

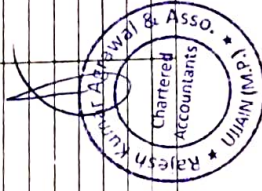
UDIN :



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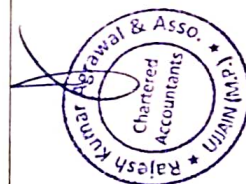
Mobile Gaadi Shulk	4500.00	Inform Expenses	583451.00
S.V.	24840.00	Water Cooler Expenses	22970.00
NOC	500.00	Water Harvesting Work	6564.00
Nal Connection severance Shulk	18315.00	Water Work Expenses	203471.00
Polythin Jabti Shulk	300.00	Welding Expenses	177411.00
Pataka Bazar Bhumi Kirava	153300.00		18995480.92
Praman Patra Shulk	18000.00		
Rain Basera Kirava	2200.00	Operation and Maintenance expenses	
Fine Shulk	3015.00	Repair and Maintenance Motor Pump	9866.19.00
Bhawan Anugvapti Shulk	23200.00	Swachha Survekshan	471838.00
Asthaee Bhoomi Kirava	2700.00	Covid - 19	417809.00
		Repairs and Maintenance Vehicle	599263.00
Assigned revenue and compensation		Repair and Maintenance Computer and Printer	28576.00
Chungkshuti Puri	1027978.00	Bulk Purchase - Electricity Material	2058876.00
Yatri Kar	858000.00	Bulk Purchase - Water Works	3408845.00
Mudrank Shulk	123400.00	Bulk Purchase - Swachha Material	1895593.00
Mulbhoot amudaan	130000.00	3&M Camera	193136.00
Nirakar	812000.00	Filter Plant Removal Expenses	48600.00
		3&M Garden	251348.00
Interest Income	29685.00	Alarm Purchase	1952289.00
		Bulk Purchase Others	1013742.00
Capital Receipts & Liabilities		Muram Churni Miti Expenses	770864.00
Grants, Contributions for Specific Purposes		Guradva Dam Expenses	49500.00
Rajya Viti avay	540000.00	ICB Rent	151024.00
Sadak maramal Grant	831000.00	R & M Drain	161431.00
15th Finance Commission	880000.00	R&M - Electricity	162515.00
Sansad Nadla	457000.00	R&M - Road	597536.00
Covid - 19 Grant	420000.00	R&M - Public Toilet	32400.00
Unknown Grant	8921491.00		15251827.00
Payal Parvahan	400000.00	Capital Expenditure & Assets	
CM Adhesh bhana	3200000.00	Capital WIP and Fixed assets	
PM awas Yojana	4200000.00	Office building Nirman	575376.00
		boundary wall nirman	480766.00
		Computer Equipments	11000.00
		Dukan Nirman	1579445.00
		School Nirman	1571796.00
Prior Period Adjustments		Sanskritik Bhawan Nirman	2216731.00
Prior Period Income	1874219.20	Fogging Machine Purchase	68320.00
		Fire Brigade Purchase	600000.00
Miscellaneous Receipts		Garbage Vehicle Purchase	289094.00
Miscellaneous	1525580.00	SSIP Nirman	523023.00
		Taxi	268380.00
Deposits & Advances		PM Awas Yojana	7243500.00
GST / TDS	158962.11	Mandir Nirman	1197857.67
Lebour Vat Tax	114686.06	Road Construction	2357408.00
Other Deduction	4600.00	Sabji Mandi Nirman	766094.00
Royalty	118167.00	Toilet Nirman	509841.00
Security Deposit	726972.39	Other Construction	241100.00
TDS	596044.11		20069846.67
Sabji Mandi Amanat Rashi	30110.00	Loans, advances and deposits	
		Amanat Rashi	100200.00
		Security deposit	251491.00
		Statutory Dues	351691.00
		TDS	958648.00



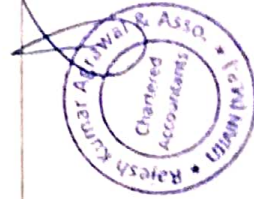
NAGAR PARISHAD ALOI, DISTRICT RATLAM				
Income & Expenditure Account for the Year ended 31.03.2022				
Expenditure	Amount (Rs.)	Amount (Rs.)	Income	Amount (Rs.)
Revenue Expenditure				
Establishment Expenses			Revenue Receipts	
Salary, Stahi Employee	2762739.00		Bazar Bhethak	181990.00
Daily Wages	1837738.00		Block Dukan Current Year	127564.00
GPF	410162.00		Block Dukan Outstanding	273724.00
Leave Encashment	1130638.00		Sampati Kar Current year	648305.00
Retirement benefit	125000.00		Sampati Kar Outstanding	646684.00
Para-bhashit Pension	1131012.00		Samekit Kar Current year	179760.00
EX - Gratia	50000.00		Samekit Kar Outstanding	342256.00
7th Vetan Arrear	389787.00		Water tax Current year	854100.00
		49238146.00	Water Tax outstanding year	445790.00
Administrative expenses			Vikas Kar Current year	133546.00
Diesel and Fuel Purchase	2923857.00		Vikas Kar Outstanding	125286.00
Telephone expenses	59006.00		Education cess Current year	188732.00
Electricity expenses HT	10310126.00		Education cess Outstanding	111387.00
Stationery and Printing Expenses	504475.00		Swachhita Shulk Current year	424440.00
Bank Charges	10597.92		Swachhita Shulk Outstanding year	516340.00
Books and Periodicals	65100.00		Nal Connection	690020.00
Legal Service	30000.00		GST	62822.00
Mike and Speaker rental	85820.00		Pashu panyan Shulk	12485.00
Tender facility expenses	46500.00		Covid 19 Chalan	14350.00
Post office expenses	10000.00		Chadit Sahas Shulk	500.00
Tent House expenses	836175.00		Dr. Anil Sethi or Phawan Kirava	429510.00
Vehicle rent	51115.00		Ration Card Shulk	2400.00
Water Testing expenses	53200.00		Pani Tanker Shulk	3400.00
Accounting fees	48000.00		Adharhar	110266.00
Advertisement expenses	443190.00		Connection Vs. B. Shulk	255.00
Audit fees	41300.00		Namantar Shulk	1173520.30
Budget Preparation Expenses	49000.00		Avedan Shulk	80205.00
Computer expenses	29310.00		Dairy	3750.00
Consultance Fees	30700.00		Bhawan Anupiya Anatar Rashi	192330.00
Digital Signature	12040.00		Bhawan Nirman Anatar Rashi	11850.00
Election Expenses	10184.00		Sahukar house fees	7000.00
Flex And Banner Expenses	110715.00		Dukan Nalam	145861.00
Nagar Parishad Office Expenses	127000.00		Septic Tank	7500.00
National Festival Expenses	214476.00		Sahy Mandi Shulk	1790.00
Newspaper Expenses	4140.00		Jwalansherla Shulk	1800.00
Painting expenses	133736.00		Mobile Gaudi Shulk	4500.00
Photocopy expenses	108742.00		S.V.	24840.00
Prachar Prasar	119282.00		NUC	500.00
Refreshment expenses	43281.00		Nal Connection severance Shulk	18315.00
Religious festival expenses	508842.00		Polythim Jabn Shulk	300.00
Stamp and Notri	2000.00		Pataka Bazar Bhumi Kirava	153300.00
Swagat Sakhar Expenses	23660.00		Praman Patra Shulk	18000.00
Town Sad Expenses	355752.00		Rain Baseri Kirava	2290.00
Tractor Rent	332240.00		Fine Shulk	3015.00
Travelling Expenses	8071.00		Phawan Anugrahit Shulk	23200.00
			Asthaee Bhoonu Kirava	2700.00
				8361418.00



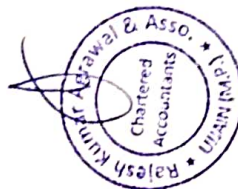
Sr. No.	Parameters	Description		Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs			
	राजस्व कर वसूली	Year 2020-21	Year 2021-22	% of Growth	
(i)	संपत्तिकर	1355824	1294989	-4.49%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously and also adopt one time settlement scheme for old dues.
(ii)	संपत्तिकर	568680	522016	-8.21%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously and also adopt one time settlement scheme for old dues.
(iii)	नगरीय विकास उपकर	246118	278832	13.20%	We suggest that ULB should focus on Online tax recovery also
(iv)	शिक्षा उपकर	205977	250119	21.43%	ULB Should more focus on recovery of Shiksha upkar by adopting proper revenue recovery model.
	कुल योग	2376799	2345956		
	मेरे राजस्व वसूली				
(i)	भवन भूमि किराया	574748	821798	42.98%	Shop rent old outstanding recovery should be consistent by applying appropriate revenue recovery procedures
(ii)	जल उपयोक्ता प्रभार	1674340	1296800	-22.37%	ULB should more focus on recovery of Water tax by adopting proper revenue recovery model such as Increase in Staff strength, Online Tax Recovery and one time settlement scheme of old dues
(iii)	टोस अर्वागिस्ट प्रबन्धन उपयोक्ता प्रभार	0	0		Nil
(iv)	अन्य कर / शुल्क	972489	3893774	300.39%	Not Applicable
	कुल योग	3221617	6015462		ULB has very slow tax recovery in the current year. ULB should apply appropriate procedures specially in recovery of old outstanding dues
	महो योग	5598416	8361418		



2	Audit of Expenditure	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y 2021-22.	Not Applicable	UI B is not in a practice to book the expenses in Particular CA Codes. Therefore there are high chances of booking expenses in wrong head.
3	Audit of Book Keeping	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 and Annexure B-IV	Refer Annexure B-IV	Refer Annexure B-IV
4	Audit of FDR	No FDR has been made during the FY 2021-22	Not Applicable	
5	Audit of Tenders/Bids	We have audited tenders/ bids invited by the UI B 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	It was observed that contracts could not be completed on time due to various reasons. Registers for Security Deposit details and Tenders sold details are not maintained	It is advisable to UI B that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within time frame.
6	Audit of Grants & Loans	As explained to us Grant register has been prepared by the UI B but on verification from grant register it has been observed that balance of grant register cannot be linked out also UI B has not provided utilization certificate also there is no bifurcation of central or state	Municipality should prepare grant register and verified if from cash book any diversion of fund can be ascertained	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government
7	Incidence relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature 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 UI B have maintained a Single Cash Book & Bank Accounts for all the State received Grants & UI B'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	We didn't come across any such diversion of fund	We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile



8	Any Other 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 gr. ts etc.	Revenue receipts as mentioned- Rs 109814291/- and Revenue expenditure as mentioned- Rs 97551389/- Therefore percentage as required = 88.83% $(97551389 / 109814291) \times 100$	Not Applicable	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure- Rs 20069847/- Total Expenditure- Rs 132750093/- Therefore percentage as required = 15.11% $(20069847 / 132750093) \times 100$	Since we don't know ideal ratio so we are not able to comment upon it	Only 15 % is attributable to construction only. It seems that in the current FY construction work has not been happened or very slow progress has been observed
9	Whether all the temporary advances has been fully recovered or not.	Advance register has not been maintained by Nagar parishad	Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared.	Bank reconciliation Statement prepared by ULB.	Refer Bank reconciliation statement	



Annexure - I - Miscellenous expenses

S. No	Particulars	Amount
1	Drainage Channel Expenses	1,16,000.00
2	Landscaping Expenses	54,000.00
3	Lighting Expenses	64,200.00
4	Drainage Channel Road	1,67,100.00
5	Landscaping Expenses	60,200.00
6	Landscaping Expenses	29,200.00
7	Landscaping Expenses	6,20,936.00
	Total	

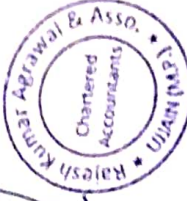


Operation and Maintenance expenses			Nirvankar		30/12/2021
Repair and Maintenance Motor Pump	904639.00		Interest Income		29455.00
Swachha Survekshan	471838.00		Capital Receipts & Liabilities		
COVID-19	417899.00		Grants, Contributions for Specific Purposes		
Repairs and Maintenance Vehicle	399263.00		Unknown Grant	31921491.00	
Repair and Maintenance Computer and Printer	28576.00		Payable to Govt	354900.00	
Bulk Purchase - Electricals Material	2058876.00		15th Finance Commission	4280000.00	
Bulk Purchase - Water Works	347844.00		Sarva Shiksha	452000.00	
Bulk Purchase - Swachha Material	1855793.00		COVID-19 Grant	4200000.00	
P&M Camera	133135.00		Payable to Govt	900000.00	
Filter Plant Removal Expenses	48500.00		CNI Adhosa Beana	3200000.00	49025491.00
P&M Garden	251348.00				
Alarm Purchase	1952289.00				
Bulk Purchase Others	1013742.00				
Muram Churi Mitti Expenses	777954.00		Prior Period Adjustments		
Guradrya Dam Expenses	49500.00		Prior Period Income	10742199.20	10742199.20
ICB Rent	151024.00		Miscellaneous Receipts		
R & M - Drain	161434.00		Miscellaneous	15253900.00	15253900.00
R&M - Electricity	162515.00				
R&M - Road	947336.00				
R&M - Public Toilet	12400.00				
Prior Period Adjustments					
Prior period Expenses	13417197.48				
Miscellaneous Expenses (As per Annexure I)	625938.00				
Surplus DTY	12262701.80				
Total	109614291.20		Total	109614291.20	109614291.20

AS PER OUR AUDIT REPORT ON EVEN DATE

DATE : 13.06.2022

PLACE : Ujjain



or Rajesh Kumar Agrawal & Asso.
Chartered Accountants

CA ARPIT GARG
PARTNER
M. No. 422583

Bank Reconciliation statement for FY 2021-22

SBI 0125
for 21-22

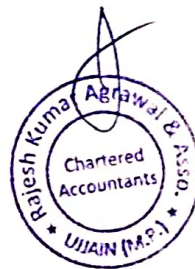
Closing Balance As per cash book		6913339.06
Less: Amount Dr in Cashbook But not Cr in passbook		
25.01.2022	118	118.00
Closing Balance As per Bank		6913220.84
cash balance after above adjustments		6913221.06
Diff		-0.22

SBI 0272
for 21-22

Closing Balance As per cash book		955695.34
Closing Balance As per Bank		955695.34

CBI 0453
for 21-22

Closing Balance As per cash book		2273195.27
Less: Short Cr In Cash Books		
01.09.2021	Office (178613Bank-177613 CB)	1000
		1000.00
Closing Balance As per Bank		2272195.27
cash balance after above adjustments		2272195.27
Diff		0.00



BOB 5127
for 21-22

Closing Balance As per cash book		4247178.20
Closing Balance As per Bank		4247178.20

BOI 0021
for 21-22

Closing Balance As per cash book		3233203.90
Closing Balance As per Bank		3233203.90

BOI 0451
for 21-22

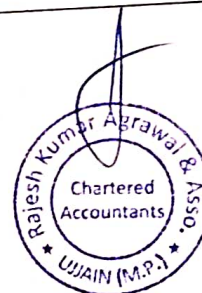
Closing Balance As per cash book		0.00
Closing Balance As per Bank		0.00

JSK 9614
for 21-22

Closing Balance As per cash book		268568.21
Closing Balance As per Bank		268568.21

ICICI 0679
for 21-22

Closing Balance As per cash book		200277.00
Closing Balance As per Bank		200277.00



NAGAR PARISHAD ALOT, DISTRICT RATLAM
BALANCE SHEET AS ON 31.03.2022

LIABILITIES	Amount (Rs)		ASSETS	Amount (Rs)		Annexure-B1
						Amount (Rs)
			Capital Expenditure & Assets			
			Capital WIP and Fixed assets			
Reserve fund	37652243.98	37652243.98	Office building Nirman		627376.00	
			Boundary wall nirman		49156.00	
			Computer Equipments		11000.00	
			Dukan Nirman		1579445.00	
Current liabilities	509592.67	509592.67	School Nirman		1570756.00	
			Sanskritik Bhawan Nirman		2216751.00	
			Typing Machine Purchase		68320.00	
			Fire Brigade Purchase		140000.00	
			Garbage Vehicle Purchase		280000.00	
			SSIP Nirman		323023.00	
			Tractor		268380.00	
			PAT Awas Yojana		724350.00	
			Mandir Nirman		1197857.67	
			Road Construction		2357408.00	
			Sabji Mandi Nirman		76674.00	
			Toilet Nirman		50000.00	
			Other Construction		241100.00	20069846.67
			Closing Balance		533.00	
			SL Bank - 5800		1247178.20	
			Bank Of Baroda - 5127		1233203.00	
			Bank Of India - 1021		2273195.27	
			Central Bank Of India - 0153		268568.23	
			PSB - 9614		200277.00	
			ICICI - 0609		601333.00	
			SBI - 0125		955095.34	18091989.98
			SBI - 0272 Sachin Nadi			
					38161836.65	38161836.65
Total	38161836.65	38161836.65	Total			

AS PER OUR AUDIT REPORT ON EVEN DATE

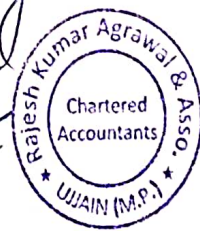
DATE: 13.08.2022

PL/ CE: Ujjain

Since opening balances of Municipality fund, Capital receipt and liabilities, deposits, loans and advances and Capital expenditure are not available from inception to us so we cannot comment upon accuracy of Balance sheet. We do not certify accuracy of balance sheet because of non-availability of proper opening balances since inception.

Dr Rajesh Kumar Agrawal & Asso.
Chartered Accountants

CA ARPIT GARG
PARTNER
M. No. 422583



NAGAR PARISHAD ALOT, DISTRICT RATLAM

EXPENDITURE INFORMATION YEAR 2021-22

Division	District	ULB Name	REVENUE EXPENDITURE				CAPITAL EXPENDITURE				TOTAL EXPENDITURE
			Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
Ujjain	Ratlam	Aalot	49258146.00	18995480.92	15251827.00	0.00	628938.00	20069846.67	351691.00	28194163.48	132730093.07

