



## **AUDIT REPORT**

TO,  
THE CHIEF MUNICIPAL OFFICER,  
NAGAR PALIKA PARISHAD SITAMAU,  
DIST. MANDSAUR (M. P.)

### **AUDIT REPORT OF NAGAR PALIKA PARISHAD SITAMAU DIST MANDSAUR**

We have examined the attached Balance Sheet of **NAGAR PALIKA PARISHAD SITAMAU DIST MANDSAUR (M. P.)** as at **31<sup>st</sup> March' 2022** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.
- 2) The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.
- 3) In our opinion and to the best of our Information and according to the explanations given to us Balance Sheet and Income and Expenditure Account deal with by this report are true and correct:
- 4) Balance diff. found in cash book and bank statement, same was shown in reconciliation statement Annexure enclose herewith report.
  - (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2022.**
  - (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

**PLACE: UJJAIN (M.P.)**

**DATED: 22 OCT. 2022**

**UDIN: 22076979BEBIIS4386**

**CHARTERED ACCOUNTANT**

Dr- S R A M & Co.  
CHARTERED ACCOUNTANTS  
*[Signature]*  
PARTNER

**मुख्य नगर पालिका अधिकारी  
नगर परिषद सीतामऊ**

## BALANCE SHEET AS ON 31.03.2022

1998

**संस्कृत-भाषा-परिचयः**

**NAGAR PARISHAD SITAMAU**  
**SITAMAU DIST MANDSOUR (M.P.)**

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2022**

<u>PENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<b><u>STABLISHMENT EXPENSES</u></b>		<b><u>BANK INTEREST</u></b>	1045732.92
Salary Daily Wages	3944259.00		
Salary Employee	12605933.00	<b><u>GRANT IN AID</u></b>	
Salary Swatchhta	2499307.00	<b><u>Central Grant</u></b>	
Sthapna Asthai	557100.00	15th Vitt Aayog	6829000.00
Salary Arrear 7th Pay	503414.00	PMAY	700000.00
Water Supply Salary Asthai	1320720.00	<b><u>State Grant</u></b>	
Jim Shala Asthai Salary	95760.00	Mulbhoot Suvidha	5469000.00
Leave Incashment	238770.00	Other Grant	500000.00
Mandey	38500.00	Road Development	2246000.00
EPF	1038896.00	State Finance	3405757.00
Gratuity	250000.00	Mudrank Shulk	2929069.00
Samudayik Sangathan Mandey	120000.00	Vidhyak Nidhi	100000.00
	23212659.00	Collector Grant for Basket Ball	250000.00
		Swatchhta Mission	732000.00
			15631826.00
<b><u>POWER &amp; FUEL</u></b>		<b><u>Assign Revenue Compansation</u></b>	
Diesel Exp	1242344.00	Chungikshatipurti	17463963.00
Electrical Exp	1855677.00	Yatri Kar	753000.00
Electric Supply Exp	3932573.00		18216963.00
Water Supply Electric Charges	3265266.00		
	10295860.00		
<b><u>REPAIR &amp; MAINTAINANCE</u></b>		<b><u>TAX INCOME</u></b>	
Fire Fighter Repair	348100.00	Development Cess	32521.00
Road Maintainance	460133.00	Development Cess Arrear	93655.00
Repair & Maintainance	42320.00	Education Cess	63397.00
Tanker Repair	44850.00	Education Cess Arrear	110878.00
	895403.00	Samekit Kar	84652.00
		Samekit Kar Arrear	270217.00
		Sampati Kar	243133.00
		Sampati Kar Arrear	241033.00
		Bazar Baithak	138580.00
		Water Tax	513300.00
		Water Tax Arrear	172935.00
			1964301.00
<b><u>OTHER EXPNSES</u></b>		<b><u>RENT INCOME</u></b>	
anya Legal Charges	61600.00	Ambulance Rent	7720.00
Anteysthi Sahayata	100000.00	Asthai Land Rent Arrear	42400.00
Arunoday Lokseva Membership	27000.00	Land Rent	57664.00
Bank Charges	177.00	Land Rent Chalu	30389.00
Banner Poster Exp	93170.00	T V Building Rent	178563.00
Covid 19 Exp	131485.00	Fire & Tanker Rent	1000.00
Intersest on Hudco Loan	657332.00	Lease Rent	2000.00
Jalpraday Sandharan	220352.00	Shop Rent Arrear	1045138.00
Keetnashak	1729558.00	Shop Rent	1218220.00
Misc. Exp	132488.00	Shop Roof Rent Arrear	2296.00
Nagar Uday Abhiyan	56594.00	Shop Roof Rent	656.00
Office Computer Exp	18850.00		2586046.00
Plantation Exp	280826.00		
Postage Exp	2500.00		
Public Funcation	213074.00		
Raincoat Exp	154300.00		
Sanitation Work Exp	443395.00		
Sanitation Material Exp	770814.00		
Sanchalan Sandharan	544200.00		
Shamshan Sakdi Exp.	153587.00		
Stationery Exp	50175.00		
Printing Exp	143200.00		
Swatchhata Emergency Work	34615.00		
Swatchhata Survey	286547.00		
Telephone Exp	48286.00		
Tent House Exp	2850.00		
Vehicle Insurance	46738.00		
Vigypan Prakashan	4418.00		
Vigyapti Prakashan Exp	115161.00		
	6523292.00		
		<b><u>OTHER INCOME</u></b>	
		Application Fees	11105.00
		Antiyeshthi Sahayata	105000.00
		Audit Aapti	25454.00
		Building Permission	636682.00
		Building Development Fees	422576.00
		Colonizing Lincence Fees	69475.00
		Colony Nigrani Shulk	4029293.00
		Colony Supervision Charges	19582799.00
		Covid 19 Income	26950.00

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DITURE	AMOUNT	INCOME	AMOUNT
Grant to Hitgrahi	24946000.00	Labour Charges	1000.00
		Misc. Income	62390.00
		Nal Conection	76800.00
		Namantran Shulk	19182.00
		Nirman Avedan Shulk	58340.00
		Nomination Certificate	600.00
		Nomination Form Fees	459205.00
		Nomination Late Fees	1000.00
		Nomination Recalculation Fees	9072.00
		No Parking Shulk	60.00
		Other Income	16898.00
		Photocopy Fees	2147.00
		Road Khudai	28500.00
		SepticTank Safai	9000.00
		Shamshan Lakdi Sale	38500.00
		Surcharge Income	54141.00
		Swatchhta Penalty	4100.00
		Tender Form	63500.00
		Wire Fancing	5373.00
			25819142.00

SURPLUS D.T.Y.

6919796.92

TOTAL RS.

72793010.92

TOTAL RS.

72793010.92

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 22 OCT. 2022

For- S RAM & Co.  
CHARTERED ACCOUNTANTS  
PARTNER

मुख्य नगर पालिका अधिकारी  
नगर परिषद सीतामऊ

**NAGAR PARISHAD SITAMAU  
SITAMAU DIST MANDSOUR (M.P.)**

**RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>OPENING BALANCE</b>		<b>ESTABLISHMENT EXPENSES</b>	
<b>BANK</b>	34370816.86	Salary Daily Wages	3944259.00
<b>BANK PMAY</b>	23876163.48	Salary Employee	12605933.00
		Salary Swatchhta	2499307.00
<b>BANK INTEREST</b>	1045732.92	Sthapna Asthai	557100.00
		Salary Arrear 7th Pay	503414.00
<b>GRANT IN AID</b>		Water Supply Salary Asthai	1320720.00
<b>Central Grant</b>		Jim Shala Asthai Salary	95760.00
15th Vitt Aayog	6829000.00	Leave Incashment	238770.00
PMAY	700000.00	Mandey	38500.00
<b>State Grant</b>		EPF	1038896.00
Mulbhoot Suvidha	5469000.00	Gratuity	250000.00
Other Grant	500000.00	Samudayik Sangathan Mandey	120000.00
Road Development	2246000.00		23212659.00
State Finance	3405757.00		
Mudrank Shulk	2929069.00	<b>POWER &amp; FUEL</b>	
Vidhyak Nidhi	100000.00	Diesel Exp	1242344.00
Collector Grant for Basket Ball	250000.00	Electrical Exp	1855677.00
Swatchhta Mission	732000.00	Electric Supply Exp	3932573.00
	15631826.00	Water Supply Electric Charges	3265266.00
			10295860.00
<b>Assign Revenue Compansation</b>		<b>REPAIR &amp; MAINTAINANCE</b>	
Chungikshatipurti	17463963.00	Fire Fighter Repair	348100.00
Yatri Kar	753000.00	Road Maintainance	460133.00
	18216963.00	Repair & Maintainance	42320.00
		Tanker Repair	44850.00
<b>TAX INCOME</b>			895403.00
Development Cess	32521.00		
Development Cess Arrear	93655.00	<b>OTHER EXPENSES</b>	
Education Cess	63397.00	any Legal Charges	61600.00
Education Cess Arrear	110878.00	Anteysthi Sahayata	100000.00
Samekit Kar	84652.00	Arunoday Lokseva Membership	27000.00
Samekit Kar Arrear	270217.00	Bank Charges	177.00
Sampati Kar	243133.00	Banner Poster Exp	93170.00
Sampati Kar Arrear	241033.00	Covid 19 Exp	131485.00
Bazar Baithak	138580.00	Intersest on Hudco Loan	657332.00
Water Tax	513300.00	Jalpraday Sandharan	220352.00
Water Tax Arrear	172935.00	Keetnashak	1729558.00
	1964301.00	Misc. Exp	132488.00
<b>RENT INCOME</b>		Nagar Uday Abhiyan	56594.00
Ambulance Rent	7720.00	Office Computer Exp	18850.00
Asthai Land Rent Arrear	42400.00	Plantation Exp	280826.00
Land Rent	57664.00	Postage Exp	2500.00
Land Rent Chalu	30389.00	Public Funcation	213074.00
F V Building Rent	178563.00	Raincoat Exp	154300.00
Fire & Tanker Rent	1000.00	Sanitation Work Exp	443395.00
Lease Rent	2000.00	Sanitation Material Exp	770814.00
Shop Rent Arrear	1045138.00	Sanchalan Sandharan	544200.00
Shop Rent	1218220.00	Shamshan Lakdi Exp.	153587.00
Shop Roof Rent Arrear	2296.00	Stationery Exp	50175.00
Shop Roof Rent	656.00	Printing Exp	143200.00
	2586046.00	Swatchhata Emergency Work	34615.00
		Swatchhata Survey	286547.00
<b>OTHER INCOME</b>		Telephone Exp	48286.00
Application Fees	11105.00	Test House Exp	2850.00
Antiyeshthi Sahayata	105000.00	Vehicle Insurance	46738.00
Audit Aapti	25454.00	Vigyapn Prakashan	4418.00
Building Permission	636682.00	Vigyapn Prakashan Exp	115161.00
Building Development Fees	422576.00		6523292.00



**मुख्य नगर पालिका अधिकारी  
नगर परिषद सीतामऊ**

PTS	AMOUNT	PAYMENTS	AMOUNT
izing Lincence Fees	69475.00		
iy Nigrani Shulk	4029293.00		
ny Supervision Charges	19582799.00	PMAY Grant to Hitgrahi	24946000.00
id 19 Income	26950.00		
our Charges	1000.00	HUDKO Loan	4136506.00
sc. Income	62390.00		
al Conection	76800.00		
Jamantran Shulk	19182.00		
Nirman Avedan Shulk	58340.00		
Nomination Certificate	600.00		
Nomination Form Fees	459205.00		
Nomination Late Fees	1000.00		
Nomination Recalculation Fees	9072.00		
No Parking Shulk	60.00		
Other Income	16898.00		
Photocopy Fees	2147.00		
Road Khudai	28500.00		
SepticTank Safai	9000.00		
Shamshan Lakdi Sale	38500.00		
Surcharge Income	54141.00		
Swatchhta Penalty	4100.00		
Tender Form	63500.00		
Wire Fancing	5373.00		
	25819142.00		

#### CURRENT LIABILITIES

Amanat	8500.00
GST	6497.00
PMAY Deposit	500000.00

TOTAL RS.	131554988.26	TOTAL RS.	131554988.26
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PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 22 OCT. 2022

FOR S RAM & Co.  
CHARTERED ACCOUNTANTS

PARTNER

मुख्य नगरपालिका अधिकारी  
नगर परिषद सीतामऊ

**ANNEXURE "B"**  
**REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22**

Name of ULB : NAGAR PARISHAD SITAMAU DIST MANDSAUR  
Name of Auditor : S R A M & CO. Chartered Accountant

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	राजस्व कर वसूली	Receipts in Rs.		
		Year 2020--21	Year 2021-22	% of Growth
(i)	सम्पत्तिकर	207828.00	484166.00	1.33
(ii)	समेकित कर	278674.00	354869.00	0.27
(iii)	नगरीय विकास उपकर	74377.00	126176.00	0.70
(iv)	शिक्षा उपकर	86556.00	174275.00	1.01
	कुल योग	647435.00	1139486.00	0.76
	गैर राजस्व वसूली			
(i)	भवन भूमि किराया	2710359.00	2586046.00	-0.05
(ii)	जल उपभोक्ता प्रभार	896601.00	686235.00	-0.23
(iii)	ठोस अपशिष्ट प्रबंधन	0.00	0.00	#DIV/0!
(iv)	अन्य कर/शुल्क	3463815.00	25819142.00	6.45
	कुल योग	7070775.00	29091423.00	3.11
	महायोग	7718210.00	30230909.00	2.92
			Over all Growth rate found	
2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.	In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.	The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	Double entry system accounting system should be adopted by the municipality. During the audit it is also found that Accountant has been taken opening balance as per bank statement not as previous year closing balance in books.

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नगर पंचायत, सितामऊ



4	Audit of FDR	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR. FDR interest not taken by Nagar Parishad
5	Audit of Tenders/Bids	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant.	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can be verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
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 grants etc.	Revenue receipts as mentioned Rs. 60135490.37/- & Revenue Exp. as mentioned Rs. 35234378/- Therefore percentage as required = $58.59\%$ $(3523437/60135490.37)*100$	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 13589750/- & Total Expenditure Incurred Rs 48824128/- Therefore percentage as required = $27.83\%$ $(13589750/48824128)*100$	Capital Expenditure work is in progress	Nil

Seal & Signature of Auditor

For SRAM & Co.  
CHARTERED ACCOUNTANTS

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नगर पालिका सचिव



**ANNEXURE "A"**  
**REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22**

Name of ULB : NAGAR PARISHAD SITAMAU DIST MANDSAUR  
 Name of Auditor : S R A M & CO., Chartered Accountant

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	<b>AUDIT OF REVENUE</b>	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of reveue collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upkar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report	The same was show in annexure "C"	
		(iv)	Dealy betyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	
		(v)	The entries is cash book shall be verified	Checked and verified by us.	All entries checked and verified, previous year diff. in cash balance should adjust in capital fund during the year by us, as per requirement.
		(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target.
		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is dely and timely accounted for in cash book.	It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book.	It is to suggest that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book

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 नगर पंचायत, सीतामढ़ी

2	<b>AUDIT OF EXPENDITURE</b>	(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No, any case found during the audit	
		(i)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us.	It is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(ii)	He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers.	All entries check with voucher which is produce before us.	
		(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any	No, any case found during the audit	It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance.
		(iv)	He shall be varify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Com,missionery/CMO.	during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit	It is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(v)	He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government.	All expepditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government.	
		(vi)	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(vii)	All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	

  
 मुख्याधिकारी  
 नगर परिषद

3	AUDIT OF BOOKING KEEPING	(viii)	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.	Project wise grant received and its Utilization Certificates during the financial year found correct.	It is to suggest that Fixed Assets Register were made properly
		(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	All the Books of Accounts as well as stores verified as produce before us.	
		(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attendance register are maintained as per accounting rules applicable to urban local bodies. No discrepancy found	
		(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 audit report.	Advance and other register verified by as produce, all the advances are recovered timely.	
		(iv)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank reconciliation statement (BRS) were not prepared by Nagar Parishad. We prepare all Bank Reconciliation statements.	It is to suggest that Accountant of Nagar Parishad Bank reconciliation statement prepare as monthly basis and if any doubt in reconciliation, we are help every time.
		(v)	He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verified from the entries in the cash book.	All the entrie of Grant in the reigster duly verified by us, and all entries shown in receipts and payment Accounts.	It is to suggest that in some grant amount deductions were made at H O level, at the end of the year, the Nagar Parishad were taken detail from HO and entrie made in cash book as received grant amount cr. And expendiure is Dr.
		(vi)	The audior shall verify the fixed asset register from other recods and discrepancies shall be brought to the notice of Commissioner/CMO.	Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify	It is suggests that Fixed assets register maintained properly, all asstes were entered in register as well as CWIP, if any asstes is converted from CWIP to asstes. were tranfer entey made in register

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नगर परिषद, विमानरु



		(vii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The accounts of receipts & Payment including project for project fund are duly reconciled	
4	<u>AUDIT OF FDR</u>	(i)	The auditor is responsible for audit of all Fixed deposits and term deposits.	We have audited all the fixed deposits and other deposits.	
		(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.	
		(iii)	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No, any case found during the audit	
		(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.	It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book
5	<u>AUDIT OF TENDERS/BIDS</u>	(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	All the tenders/bids invited by the ULB's have been audited by us.	
		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.	
		(iii)	He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period.	The receipts of tender fee/bids processing fee\ performance guarantee both during the construction & maintenance period were duly verified by us.	
		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit	

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नगर परिषद सीतामञ्च



		(v) The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No, such case was noticed.	
		(vi) The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.	All the contract closures were verified	
6	AUDIT OF GRANT & LOAN	(i) The auditor is reponsible for audit of grant by Central Government and its utilazation.	We have audited the grant given by Central Government & State Government.	It is to suggested that Grant register should be maintained, same was not maintained at the time of audit.
		(ii) He is responsible for audit of grant received fom State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made fro Urban local bodies.	It is to suggested that Grant register should be maintained, same was not maintained at the time of audit.
		(iii) He shall perform and loans provided for phtysical infrastrucure and is Utilizations During this auditor shall specificallt comment on the revenve mechanism i.e. whether the asset created out of the loan has generate the descied revenue of not. He shall also comment on the possible reasons for not generation of revenue.	Loan taken from Hudco and made repayment in books of accounts.	It is to suggested that Loan register should be maintained and produce file for audit, during the audit same was not produce to us therefore we are unable to comments.
		(iv) The auditor shall specifically point out any diversion of fubnds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	INCIDENCES RELATING TO DIVERSION OF FUIINDS FROM CAPITAL			



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RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER				
8	ANY OTHER	a)	Percentage of Revenue Expenditure, (Establishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non Tax) excluding octroi, Entry, Tax	58.59%
		b)	Percentage of Capital Expenditure with respect to Total Expenditure	27.63%

Seal & Signature of Auditor

Dr. S RAM & Co.

CHARTERED ACCOUNTANTS

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नगर परिषद सीतामञ्च



# NAGAR PALIKA PARISHAD, SITAMAU, DIST. MANDSAUR

## STATEMENT OF CASHFLOW

(As at 31 March 2022)

	Current Year (Rs.)		Previous Year (Rs.)	
<b>Income from Operating Activities</b>				
plus Over Expenditure		6,919,796.92		24,901,112.37
<b>Adjustments For</b>				
ation				
ee To municipal fund				
est And Finance Expenses				
<b>Adjustments For</b>				
et On Disposal Of Assets				
et Of Adjustments Made To Municipal Funds				
vestment Income	(1,045,732.92)		(774,719.37)	
Interest Income Received		(1,045,732.92)		(774,719.37)
<b>Adjusted Income Over Expenditure Before Effecting Changes in Current Assets And Current Liabilities And Extraordinary Items</b>		7,965,529.84		25,675,831.74
<b>Changes In Current Assets And Current Liabilities</b>				
(Increase)/Decrease In Sundry Debtors	(250,000.00)		25,175.00	
(Increase)/Decrease In Stock In Hand				
(Increase)/Decrease In Prepaid Expenses				25,175.00
(Increase)/Decrease In Other Current Assets		(250,000.00)		
(Decrease)/Increase In Deposits Received				
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	514,997.00		9,000.00	
(Decrease)/Increase In Provisions		514,997.00		9,000.00
Extra ordinary items (please specify)				
<b>Net Cash Generated from / (Used In) Operating Activities [A]</b>		8,230,526.84		25,710,006.74
<b>[B] Cash Flows from Investing Activities</b>				
Purchase Of Fixed Assets And Cwip	(21,191,365.00)		(13,589,750.00)	
(Increase)/Decrease In Special Funds/ Grants				
(Increase)/Decrease In Earmarked Funds				
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'		(21,191,365.00)		(13,589,750.00)
(Purchase) Of Investments				
<b>Add:</b>				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments	(1,045,732.92)		(774,719.37)	
Investment Income Received		(1,045,732.92)		(774,719.37)
Interest Income Received				
<b>Net cash generated from/(used in) Investing activities [B]</b>		(22,237,097.92)		(14,364,469.37)
<b>[C] Cash flows from Financing Activities</b>				
<b>Add:</b>				
Loans From Banks/ Others Received/ ( Repaid)	19,739,657.48	19,739,657.48	(4,603,474.00)	(4,603,474.00)
<b>Less:</b>				
Interest & Finance Expenses				
<b>Net Cash Generated From/(Used In) Financing Activities [C]</b>		19,739,657.48		(4,603,474.00)
<b>Net Increase / (Decrease) In Cash And Cash Equivalents A+B+C)</b>		5,733,086.40		6,742,063.37
<b>Cash And Cash Equivalent At Beginning Of The Period</b>		34,370,816.86		27,628,753.49
<b>Cash and cash equivalent at end of the period</b>		40,103,903.26		34,370,816.86
<b>Cash and cash equivalent at the end of the year comprises of the following accounts/balances at the end of the year:</b>		40,103,903.26		34,370,816.86
Cash balances	40,103,903.26		34,370,816.86	
Bank balances				
<b>Total Of The Breakup Of Cash And Cash Equivalents</b>	40,103,903.26		34,370,816.86	

Note: Previous Year data not found, therefore we are unable to input data in the previous year cashflow statement.



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**BANK RECONCILIATION STATEMENT AS ON 31.03.2022**

**STATE BANK OFF INDIA # 72041**

**BALANCE AS PER CASH BOOK**

**26347215 44**

**LESS : AMOUNT DR. IN BOOKS NOT CR. IN BANK**

24.06.20		15311.00	
30.06.20		6348.00	
09.02.21		39211.00	
19.04.21		6000.00	
29.06.21		3032.00	
14.09.21		17359.00	
23.09.21		63601.00	
20.12.21	DIFF	11198.00	
03.01.22		8712.00	
19.01.22	DIFF	1070.00	
31.01.22		12822.00	
07.02.22		21826.00	
09.02.22	DIFF	1000.00	
18.02.22		10232392.00	
31.03.22		<u>271618.00</u>	10711500.00

**LESS : EXCESS CR. IN BOOKS BUT LESS DR. IN BANK**

10.07.20	21780.00	
18.02.21	<u>5980.00</u>	27760.00

**ADD : AMOUNT CR. IN BOOKS NOT DR. IN BANK**

13.08.20	5000.00	
07.05.21	<u>737000.00</u>	742000.00

**ADD; AMOUNT CR. IN BANK NOT DR. IN BOOKS**

30.09.20	6250.00	
15.02.21	31654.00	
25.06.21	DIFF	880.00
22.07.21		370.00
03.08.21	DIFF	400.00
04.08.21		102.00
25.08.21		298.00
25.09.21	DIFF	6.00
29.12.21		396.00
30.12.21		530000.00
30.12.21		7875.00
30.12.21		11255.00
02.03.22		1.00
31.03.22		<u>4085.00</u>

593572.00



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LESS : EXCESS DR. IN BOOKS BUT LESS CR. IN BANK

18.11.20	1125.00	
07.09.21	<u>8.00</u>	1133.00

LESS : BALANCE DIFF. AS PER SHEET

20-21	22725.00	
21-22	<u>445595.00</u>	468320.00

LESS AMOUNT DR IN BANK

5.10.21	4630.00	
17.12.21	DIFF	<u>113851.00</u>
		118481

BALANCE AS PER BANK

16355593.44



मुख्य नगर पालिका अधिकारी  
नगर परिषद सीतामऊ



# कार्यालय नगर परिषद् सीतामऊ जिला मन्दसौर म0प्र0

करो की वसूली की अप्रैल 2019 से मार्च 2020 तक

क्र.	निकाय का नाम	कर का नाम	मुख्य नगर पालिका अधिकारी का नाम	चालू वार्षिक मांग	चालू मांग की वास्तविक वसूली		शेष राशि	बकाया वार्षिक मांग	बकाया मांग की वास्तविक वसूली		शेष राशि	रकबा
					प्रति.	राशि			प्रति.	राशि		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	नगर परिषद् सीतामऊ	सम्पत्तिकर	रमेश चन्द सतपुडा एवं रवि गुप्ता मु0न0पा0 अधिकारी	3,31,725	27.82	92,281	2,39,444	6,87,007	10.87	74,707	6,12,300	
2		समेकित कर		4,62,480	9.11	42,140	4,20,340	19,76,856	7.26	1,43,950	18,33,266	
3		जलकर		13,50,000	43	6,47,600	7,02,400	19,93,272	9.76	1,94,550	17,98,722	
4		भवन भुमी किराया		16,47,658	48.64	8,01,444	8,46,214	22,80,143	69	15,72,342	7,07,801	
5		शिक्षा उपकर		1,07,055	10.30	11,033	96,022	2,10,764	10.28	21,667	1,89,097	
6		नगरीय विकास उपकर		1,23,336	10.24	12,637	1,10,699	2,02,532	11.55	23,401	1,79,131	

नोट:- जीआईएस का डाटा ईनगरपालिका पोर्टल पर दर्ज नहीं होने के कारण अक्टूबर 2019 से मार्च 2020 तक एवं कोविड-19 कोरोना वायरस संक्रमण के चलते लॉकडाउन होने से सम्पत्तिकर, समेकित कर, शिक्षा उपकर, नगरीय विकास उपकर की वसूली नहीं होने से वसूली का प्रतिशत कम हुआ है।

मुख्य नगर पालिका अधिकारी  
नगर परिषद् सीतामऊ

कार्यालय नगर परिषद सीतामऊ जिला मन्दसौर म0प्र0  
करों की वसूली की जानकारी अप्रैल 2020 से 31 मार्च 2021 तक

क्र.	जिला	विकास का नाम	मुख्य नगर पालिका अधिकारी का नाम	भवन की संख्या	करों की मद	भा.व. वार्षिक मांग	भा.व. मांग की वार्षिक वसूली		शेष राशि	वकाया वार्षिक मांग	वकाया मांग की वार्षिक वसूली		शेष राशि
							प्रति.	राशि			प्रति.	राशि	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	मन्दसौर	नगर परिषद सीतामऊ	रवि गुप्ता	4580	साम्प्रतिकर	6,32,561	8%	51,049	5,81,512	8,51,744	17.34%	1,47,742	6,040,02
2					संगठित कर	4,93,680	10.30%	50,880	4,42,800	22,53,700	10.00%	2,30,070	20,23,630
3					जलकर	14,52,000	44%	6,37,500	8,14,500	25,01,122	9.57%	2,39,420	22,61,702
4					भवन शुल्क विसाया	19,82,796	46.62%	9,24,528	10,58,268	41,66,815	44.00%	18,22,248	23,44,567
5					शिक्षा उपकर	1,56,885	17.00%	26,701	1,30,184	2,85,119	21.00%	59,574	2,25,545
6					नगरीय विकास उपकर	1,88,221	9.00%	17,121	1,71,100	2,89,830	18.00%	51,908	2,37,922

मुख्य नगर पालिका अधिकारी  
नगर परिषद सीतामऊ

कार्यालय नगर परिषद सीतामऊ जिला मन्दसौर म0प्र0

करो की वसूली की जानकारी अप्रैल 2021 से 31 मार्च 2022 तक

क्र.	जिला	निकाय का नाम	मुख्य नगर पालिका अधिकारी का नाम	करो की मद	चालू वार्षिक मांग	चालू मांग की वास्तविक वसूली		शेष राशि	बकाया वार्षिक मांग	बकाया मांग की वास्तविक वसूली		शेष राशि
						प्रति.	राशि			प्रति.	राशि	
1	2	3	4	6	7	8	9	10	11	12	13	14
1	मन्दसौर	नगर परिषद सीतामऊ	वैभव जैन मुख्य नगर पालिका अधिकारी	सम्पत्तिकर	6,35,270	17%	1,06,422	5,28,848	12,85,514	18.45%	2,37,255	10,48,259
2				समेविता कर	4,97,280	17.00%	84,340	4,12,940	24,66,430	11.13%	2,74,527	21,91,903
3				जलकर	1,56,000	33%	5,17,850	10,42,150	30,76,200	5.63%	1,73,400	29,02,800
4				भवन शुगी किराया	20,81,935	62.15%	12,93,961	7,87,974	34,02,835	35.00%	11,90,454	22,12,290
5				शिक्षा उपकर	1,59,885	40.17%	64,240	95,645	3,55,729	31.30%	1,11,373	2,44,356
6				नगरीय विकास उपकर	1,89,571	17.28%	32,761	1,56,810	4,09,022	23.00%	94,052	3,14,970

*(हस्ताक्षर)*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद सीतामऊ