

Agrawal & Dhoot Chartered Accountant



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INDEPENDENT AUDITOR'S REPORT

To,

Nagar Parishad Suwasra Dist Mandsaur (M.P)

1. Report on the Financial Statements:

We have audited the accompanying financial statements of Nagar **Parishad Suwasra** ("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.

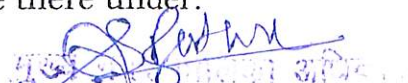
2. Management's Responsibility for the Financial Statements:

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.


नगर परिषद् सुवासरा



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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. Un Qualified Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B' give true and fair view of the Receipts and Payments account of the Nagar Parishad Suwasra for the year ended on as at 31st March 2022.

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant


Date: 25.09.2022

CA. Saurabh Dhoot

Partner

Membership number – 410481

UDIN : 22410481BBCFQ7087


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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF NAGAR PARISHAD SUWASRA DIST MANDSAUR (M.P)

We have examined the Receipt & Payment Account, for the year ended on 31st March 2022, attached herewith, of Nagar Parishad Suwasra. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad Suwasra;
- We report the following observations/Suggestions :
“As per Notes to Accounts in Annexure “A” Attached”.
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in “Annexure B” along with its sub schedules B-I to B-III.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in “Annexure B-I”.
- Subject to above,-
 - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
 - II. In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.
 - III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure ‘A’ and ‘B’ give a true and fair view of the Receipts and Payments account of the Nagar Parishad Suwasra for the year ended on as at 31st March 2022.

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant

Date: 25.09.2022

CA. Saurabh Dhoot

Partner

Membership number – 410481

UDIN - 22410481BBCFQ7087

Saurabh Dhoot
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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. 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. Amount of Rs 80,91,304/- has been credited into account of ULB without intimating the nature and purpose of grant.
2. Chungi Kshatipurti 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 and comments on the details of capitalization of expenditure as,
 - (a) There is no proof available for completion of work from respective department.
 - (b) No fixed assets register was maintained by ULB.
 - (c) No cross check mechanism exists to ensure the completion of project except payment of final bill.
 - (d) There is no documented proper internal control system exist to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.
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.


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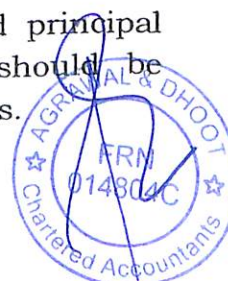


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5. Miscellaneous expenses of Rs 2,93,648 /- and Miscellaneous Income of Rs 14,07,761/- has been shown in receipt and payment account. ULB is advised to book the respective income in respective heads.
6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. On Sample verification of Tenders/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB. However details/proper sanctioning of such additional work was not provided to us for verification.
8. In case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records. It is not possible to verify whether the payment is made as per the contract terms & whether any excess amount has been paid to the vendors.
9. It is observed that expenditure/payments for various heads are booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
10. 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.
11. 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.
12. Since ULB does not have opening balances of all heads so balance sheet prepared by the management are not reliable.
13. ULB is not separately accounting for the interest amount and principal amount of HUDCO loan repayment. The interest amount should be separately being accounted as for as expenses in books of accounts.


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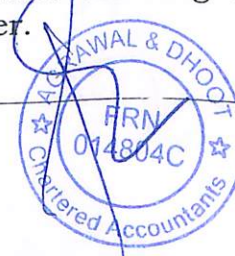
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Annexure B

AUDIT OF REVENUE

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

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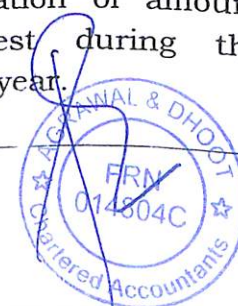
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(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, 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. Recovery against target has been specifically mentioned in 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. Refer Annexure "B-II" for detailed.
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. It is recorded only at the time, it is credited to the Bank account of the ULB.	It has been suggested to municipality that interest should be recorded on accrual basis for correct determination of amount of interest during the financial year.

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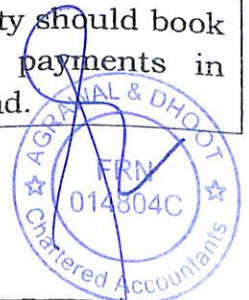
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(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Municipality is bearing interest loss by not keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done.
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AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2021-22.	No Discrepancies observed on our sample test basis observation.
(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.	The nagar parishad has properly maintained books of accounts, and records related to daily transactions. Some instances has been observed where proper transactions has not been reflected in either cash book or in pass book such transactions has not been reflected in bank reconciliation statement of ULB duly annexed to our report.	ULB should correct such mistakes in cash book in order to arrive for corrected figures as per bank statement
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that	It is advisable that municipality should book expenses/ payments in correct head.

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	allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures. Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the	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.

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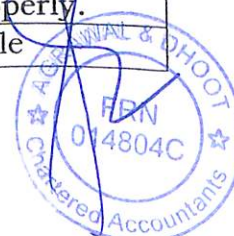
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	Audit.		
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.
(II)	Auditor shall verify	The books of Accounts are being	Not Applicable

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	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.	maintained as per accounting rules applicable to ULB.	
(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB discrepancies has been observed mentioned in Annexure " B-III"	Refer Annexure B-III
(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.	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants.	Balance of Grant registers are not inked out.
(VII)	The Auditor shall	During the course of audit we observed that the Fixed Asset	We Suggest that Fixed

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	verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	register is not properly maintained by the ULB.	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.	Separate receipt and payment accounts have been prepared related to project fund.	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.	During the course of our of audit we come across FDR's named in favour of Nagar parishad Suwasra	It has been suggested to municipality that interest should be recorded on accrual basis for correct determination of amount of interest during the financial year.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	ULB have not properly recorded the Interest on the FDR timely. Also the FDR renewed depository receipt has not been obtained after maturity of last FDR.	FDR to be renewed timely so that proper interest accrued during such period can be recorded.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No discrepancies were observed.
(IV)	Interest earned on	As regards the verification of the	We suggest

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FDR shall be verified from entries in the Cash Book.	interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books.	Municipality should record the interest earned on FDRs as and when the same are renewed.
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AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2021-22 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us	No Such instances have been found.

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	issuing bank.	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.	No bank guarantee has been issued/revoked during the year.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants.	Utilisation Certificates are not provided by the ULB for the purpose of audit.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants.	Utilisation Certificates are not provided by the ULB for the purpose of audit
(III)	The auditor shall perform audit of loans provided for	HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was	No such instances observed.

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	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.	observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non-adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

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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
Sampati Kar	553786/-	396331/-	39.73%
Samekit kar	303666/-	260760/-	16.45%
Nagariya Vikas kar	157901/-	125902/-	25.42%
Education tax	25485/-	17239/-	47.83%
Bhawan Bhumi Kiraya	827964/-	2038745/-	-59.39%
Water tax	448870/-	557376/-	-19.47%

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 21-22 (C)	Growth In Budget as compared to 20-21 % (B- A)/A*100	Actual Achievement 21-22 in % (C/B)*100
1	Sampati Kar	396331/-	4852731/-	553786/-	1124.41%	11.41%
2	Samekit kar	260760/-	988700/-	303666/-	279.16%	30.71%
3	Nagariya Vikas kar	125902/-	654300/-	157901/-	419.69%	24.13%
4	Education tax	17239/-	81200/-	25485/-	371.02%	31.39%

[Signature]
मुख्य निदेशक अधिकारी
नगर परिषद सुवासरा



Agrawal & Dhoot Chartered Accountant



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

CHARTERED
ACCOUNTANTS

5	Bhawan Bhumi Kiraya	2038745/-	1429900/-	827964/-	-29.865	57.90%
6	Water tax	557376/-	3918300/-	448870/-	602.99%	11.46%

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

Annexure "B-III"

Observations in Bank reconciliation statement

1. CBI -5633

Amount debited in pass book but not credited in cash book	
Date	Amount
01.07.2021	Rs 30000/-
01.07.2021	Rs 30000/-
17.08.2021	Rs 29.5/-
01.11.2021	Rs 20.65/-
01.11.2021	Rs 7450/-

Amount debited in cash book but not credited in pass book	
Date	Amount
01.07.2021	Rs 30000/-
01.07.2021	Rs 30000/-
29.07.2021	Rs 10/-

प्रमाणित किया जाता है
मुख्य परिषद सुवासरा



Agrawal & Dhoot Chartered Accountant



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Email ID- Agrawaldhoot@gmail.com

CHARTERED
ACCOUNTANTS

2. Bank of India - 0001

Amount debited in pass book but not credited in cash book	
Date	Amount
03.01.2022	Rs 40250/-
28.03.2022	Rs 27750/-

3. Axis Bank 9206

Amount credited in cash book but not debited in pass book	
Date	Amount
19.07.2021	Rs 11536/-
20.07.2021	Rs 400/-
23.07.2021	Rs 2000/-
30.07.2021	Rs 60000/-

4. State bank of India 4556

Amount debited in cash book but not credited in pass book	
Date	Amount
29.04.2021	Rs 5811/-
01.06.2021	Rs 50/-
11.06.2021	Rs 1350/-
30.07.2021	Rs 310/-
31.08.2021	Rs 100/-
30.09.2021	Rs 53/-
16.11.2021	Rs 187/-
23.12.2021	Rs 624/-
13.01.2022	Rs 90640/-
24.01.2022	Rs 200000/-
31.01.2022	Rs 306000/-
31.01.2022	Rs 1527/-
28.02.2022	Rs 90000/-
23.03.2022	Rs 750/-

Rakesh Agrawal
जुगर परिषद मुवासरा



Agrawal & Dhoot

Chartered Accountant



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

CHARTERED
ACCOUNTANTS

Amount credited in cash book but not debited in pass book	
Date	Amount
05.05.2021	Rs 11.80/-
31.05.2021	Rs 77.08/-
09.07.2021	Rs 7.08/-
31.08.2021	Rs 62.73/-
22.10.2021	Rs 245.48/-
30.11.2021	Rs 527.60/-
31.12.2021	Rs 537.11/-
01.02.2022	Rs 90000/-
30.03.2022	Rs 760/-

Amount credited in pass book but not debit in cash book	
Date	Amount
01.07.2021	Rs 30000/-
01.07.2021	Rs 30000/-
16.10.2021	Rs 152/-
19.01.2022	Rs 1500/-

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant

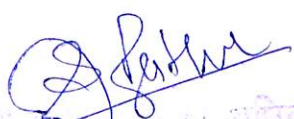
Date: 25.09.2022

CA. Saurabh Dhoot

Partner

Membership number - 410481

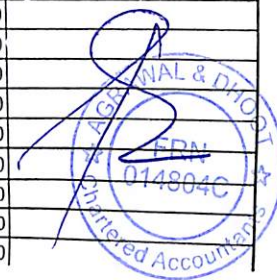
UDIN -


मुखाग्रवाल धूत चार्टर्ड अकाउंटन्ट्स
नगर परिषद् सुवारास



Receipts & Payment Account/ Cash flow for the Year ended 31.03.2022

Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount
To Opening Balances as per Cash Books			Revenue Expenditure		
Axis Bank - 9206	4961305.00		Establishment Expenses		
Bank Of India - 0001	600764.66		Salary and Wages	16175995.00	
Central Bank Of India - 5633	2691596.90		GPF	25000.00	
NMGB - 2662	1262501.63		Leave Enchesment	300000.00	
State Bank Of India - 2047	6454664.00		Paribhashit Pension	928584.00	
State Bank Of India - 4556	13241206.44		Arrear	260771.00	
State Bank Of India - 4856	15019.50		Mandey Bhatta	12000.00	17702350.00
State Bank Of India - 5983	362383.00				
Cash Book Difference	338452.70	29927893.83	Administrative expenses		
			Diesel and Fuel Purchase	1242089.00	
			Electricity expenses	4632558.00	
Revenue Receipts			Stationery and Printing Expenses	306737.00	
Bazar Bhethak	104665.00		Bank Charges	13759.31	
Block Dukan Current Year	115026.00		Boundrywall Expenses	49940.00	
Block Dukan Outstanding	125576.00		Bhoomi Aawantan Expenses	20000.00	
Sampati Kar Current year	221630.00		Advertisement Expense	444280.00	
Sampati Kar Outstanding	332156.00		Accounting Fee	36000.00	
Samekit Kar Current year	133080.00		Audit Fee	81200.00	
Samekit Kar Outstanding	170586.00		Budget Prepration Fee	10000.00	
Water tax- Current year	269685.00		Dr. Ambedkar Murti Expenses	197718.00	
Water Tax- outstanding year	179185.00		Consultance Fees	30000.00	
Vikas Kar- Current year	51697.00		Corona kall munadi bill	32255.00	
Vikas kar - Outstanding	106204.00		Cultural Event Expenses	145960.00	
Education cess - Current year	7846.00		Digital Signature	7000.00	
Education cess- Outstanding	17639.00		Election Expenses	40240.00	
Gumti kiraya- Current year	68451.00		Festival Expenses	39015.00	
Gumti kiraya- Outstanding year	215090.00		Fire Brigade Expenses	65313.00	
Bhagat Singh Bhawan kiraya - Current year	10308.00		Fix And Benar Expenses	95789.00	
Bhagat Singh Bhawan kiraya - Outstanding year	169126.00		Gowshala Expenses	60000.00	
Mahatma Gandhi Bhawan Kiraya	117087.00		Insurance Expenses	67917.00	
Gumti Vilamb Shulk	3000.00		National Festival	14620.00	
Ragistry Shulk	516308.00		Newzpapper Expenses	27880.00	
Ragistry Vilamb Shulk	54000.00		DPR Expenses	20000.00	
Bhawan Anumati Shulk	28.00		Office Expenses	113899.00	
Bhawan kiraya	7300.00		Oil and Lubricants Purchase	517858.00	
Bhawan nirman Shulk	124128.11		Penting Work Expenses	68745.00	
Bhawan Praman Shulk	5550.00		Photocopy Expenses	15783.00	
Bhawan Naksha Shulk	6125.00		PPE Kit Expenses	84224.00	
Challan dand	2500.00		Poojan Expenses	8537.00	
Avedan Form Shulk	12343.00		Post Office expenses	240.00	
Advertisement Shulk	12920.00		Prachar Prasaar Expenses	79013.00	
Shiksha Shulk	34000.00		Refreshment Expenses	72072.00	
Birth Death Certificate Shulk	2510.00		Religius Festival Expenses	157507.00	
Sadak khudai Shulk	112877.00		Ren Basera Expenses	17400.00	
Mask dand Shulk	25440.00		Sound System Expenses	114566.00	
Ration Card Shulk	140.00		Swagat Satkar Expenses	131446.00	
Adhibhar	38555.00		Tent House kiraya	266155.00	



Ambulance Rent Received	65776.00		Street Light Expenses	1265.00	
Namantaran Shulk	134927.00		Tractor trolly Expenses	23743.00	
Vikas Shulk	1930663.00		Travelling Expenses	80214.00	
Dairy Shulk	105.00		Vehicle rent	113360.00	
New Nal Connection Shulk	107875.00		Uniform Expense	61968.00	
Dukan Premium	6197250.00		Water Harvesting Expenses	84800.00	9693065.31
Chalit Sochalay Shulk	9500.00				
Pashu Panjiyan Shulk	91105.00				
Pramanpatra Shulk	30390.00				
Fataka Dukan Shuk	15000.00		Operation and Maintainance expenses		
Commissioner Avedan	61177.00		Repair and Maintenance Motor Pump	124426.00	
Colonizer Licencse Shulk	50000.00		Swachta Survekshan	1964877.00	
MPEB	105825.00		Covid -19	323347.00	
Hospital Road Premium rashi	150000.00		Repairs and Maintenace Vehcile	241098.00	
karyalay premium rashi	65754.00		Repairs and Maintenace - Drain	688512.00	
Ashray Rashi	2616327.00		Repairs and Maintenace - Building	528661.00	
CM Patta Vitrak Shulk	15385.00		Repairs and Maintenace - Public toilet	2880.00	
Name Parivartan Shulk	149254.00		Computer and Printer Expenses	88338.00	
Patta Rashid Shulk	5748.00		Bulk Purchase - Building material	262288.00	
Samudayik Bhawan Kiraya	2100.00		Bulk Purchase - Water Works	4019928.00	
Septic tank Shulk	50050.00		Bulk Purchase - Swachta Material	1086623.00	
Pratilipi Shulk	150.00		Repair and Maintenance Water Works	837979.00	
Tender fee	174950.00		Alam & Bleaching Powder Purchase	359300.00	
Vikas Registry Shulk	1000.00		JCB Rent	306140.00	10834397.00
Right To Information fee	311.00				
Water harvesting Amanat	4000.00		Capital Expenditure & Assets		
Sav vahan kiraya Shulk	500.00		Capital WIP and Fixed assets		
Vivah Panjiyan Shulk	1720.00	15409603.11	Bulk purchase - Electrical Appliances	3977123.00	
			Dukan nirman	3087908.00	
Assigned revenue and compensation			CC Road Nirman	13206545.00	
Chungikshati Puri	15757932.00		Fogging Machine	699000.00	
Sambhal yojna Grant	120000.00		Furniture & Fitting	37510.00	
Mulbhoot anudaan	3126000.00		Garden Devlopment	133578.00	
Stamp Duty	1477301.00	20481233.00	Stadium Nirman	5733957.00	
			Mandir Nirman	141750.00	
Interest Income			Manglik Bhawan Nirman	101903.00	
Interest On Bank	328971.43	328971.43	Nali Nirman	2455952.00	
			Public toilet	494500.00	
Crutal Receipts & Liabilities			puliya nirman	35695.00	
Grants, Contributions for Specific Purposes			Sadak Nirman	6710.00	
Rajya Vitt aayog	2969624.00		Sanskriti Bhawan Nirman	408485.00	
Sadak maramat Grant	1908000.00		Tin Shed Nirman	1887258.00	
15th finance commission	6544000.00		Vehicle Purchase	519496.00	
Vidhayak Nidhi	600000.00		WBM road Nirmal	114680.00	
SBM Grant	732000.00		Water Purifier	28910.00	
CM Adhosaranchna	110000.00		Beraj nirman	1500000.00	
Unknown Grant	8091304.00	20954928.00	Chabootra Nirman	201762.00	
			Pewer Block	388714.00	
Miscellaneous Receipts			Tractor Trolly Purchase	1111444.00	36272880.00
Miscelleneous	1407761.00	1407761.00	Loans, advances and deposits		
			Amanat Rashi	276100.00	
Deposits & Advances			Security deposit	353736.00	

EMD	73700.00		Festival Advance	300000.00	
GST/TDS	588471.50		Hudco Loan	171933.00	
TDS	573633.50				
Lebour Vat Tax	191591.00		Statutory Dues		
Performance Guarantee	50813.00		TDS	763479.00	
Pention fund	5000.00		GST/TDS	746687.00	
Royalty	205620.00		Lebour Vat Tax	225643.00	
Security Deposit	1319349.00		Performance Guarantee	49500.00	
Amanat	607550.00	3615728.00	Royalty	178258.00	
			Shaski Bhawan Nidhi jama	25000.00	1988567.00
			Others		
			Sambhal Yojana Antyesti sahyata	310000.00	
			Jal aawardhan yojana	1000000.00	
			SIRY yojana	425470.65	1735470.65
			Miscellaneous Expenses	293648.00	293648.00
			Closing Balance		
			Axis Bank - 9206	-333731.00	
			Bank Of India - 0001	4013320.28	
			Central Bank Of India - 5633	250465.00	
			NMGB - 2662	1509641.05	
			State Bank Of India - 2047	18349.00	
			State Bank Of India - 4556	6939185.88	
			State Bank Of India - 4856	14370.50	
			State Bank Of India - 5983	-246082.00	
			Cash Book Difference	338452.70	12503971.41
Total (Rs)	92126118.37	92126118.37	Total (Rs)	92126118.37	92126118.37

DATE : 25.09.2022

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE

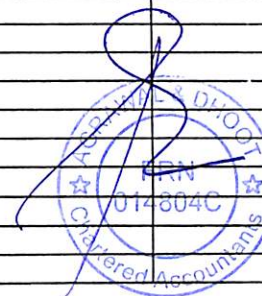
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 जूगर परिषद सुवासरा



NAGAR PARISHAD SUWASRA, DISTRICT MANDSAUR

Income & Expenditure Account for the Year ended 31.03.2022

			Annexure-B1	
Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)
Revenue Expenditure			Revenue Receipts	
Establishment Expenses			Bazar Bhethak	104665.00
Salary and Wages	16175995.00		Block Dukan Current Year	115026.00
Leave Enchesment	300000.00		Block Dukan Outstanding	125576.00
Arrear	260771.00		Sampati Kar Current year	221630.00
Mandey Bhatta	12000.00	16748766.00	Sampati Kar Outstanding	332156.00
			Samekit Kar Current year	133080.00
Administrative expenses			Samekit Kar Outstanding	170586.00
Diesel and Fuel Purchase	1242089.00		Water tax- Current year	269685.00
Electricity expenses	4632558.00		Water Tax- outstanding year	179185.00
Stationery and Printing Expenses	306737.00		Vikas Kar- Current year	51697.00
Bank Charges	13759.31		Vikas kar - Outstanding	106204.00
Boundrywall Expenses	49940.00		Education cess - Current year	7846.00
Bhoomi Aawantan Expenses	20000.00		Education cess- Outstanding	17639.00
Advertisement Expense	444280.00		Gumti kiraya- Current year	68451.00
Accounting Fee	36000.00		Gumti kiraya- Outstanding year	215090.00
Audit Fee	81200.00		Bhagat Singh Bhawan kiraya - Current year	10308.00
Budget Prepration Fee	10000.00		Bhagat Singh Bhawan kiraya - Outstanding year	169126.00
Dr. Ambedkar Murti Expenses	197718.00		Mahatma Gandhi Bhawan Kiraya	117087.00
Consultance Fees	30000.00		Gumti Vilamb Shulk	3000.00
Corona kall munadi bill	32255.00		Ragistry Shulk	516308.00
Cultural Event Expenses	145960.00		Ragistry Vilamb Shulk	54000.00
Digital Signature	7000.00		Bhawan Anumati Shulk	28.00
Election Expenses	40240.00		Bhawan kiraya	7300.00
Festival Expenses	39015.00		Bhawan nirman Shulk	124128.11
Fire Brigade Expenses	65313.00		Bhawan Praman Shulk	5550.00
Flex And Benar Expenses	95789.00		Bhawan Naksha Shulk	6125.00
Gowshala Expenses	60000.00		Challan dand	2500.00
Insurance Expenses	67917.00		Avedan Form Shulk	12343.00
National Festival	14620.00		Advertisement Shulk	12920.00
Newzpaper Expenses	27880.00		Shiksha Shulk	34000.00
DPR Expenses	20000.00		Birth Death Certificate Shulk	2510.00
Office Expenses	113899.00		Sadak khudai Shulk	112877.00
Oil and Lubricants Purchase	517858.00		Mask dand Shulk	25440.00
Penting Work Expenses	68745.00		Ration Card Shulk	140.00
Photocopy Expenses	15783.00		Adhibhar	38555.00
PPE Kit Expenses	84224.00		Ambulance Rent Received	65776.00
Poojan Expenses	8537.00		Namantaran Shulk	134927.00
Post Office expenses	240.00		Vikas Shulk	1930663.00
Prachar Prasaar Expenses	79013.00		Dairy Shulk	105.00
Refreshment Expenses	72072.00		New Nal Connection Shulk	107875.00
Religius Festival Expenses	157507.00		Dukan Premium	6197250.00
Ren Basera Expenses	17400.00		Chalit Sochalay Shulk	9500.00
Sound System Expenses	114566.00		Pashu Panjiyan Shulk	91105.00
Swagat Satkar Expenses	131446.00		Pramanpatra Shulk	30390.00



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 01/04/2022
 01/04/2022

Tent House kiraya	266155.00		Fataka Dukan Shuk	15000.00	
Street Light Expenses	1265.00		Commissioner Avedan	61177.00	
Tractor trolly Expenses	23743.00		Colonizer Licencse Shulk	50000.00	
Travelling Expenses	80214.00		MPEB	105825.00	
Vehicle rent	113360.00		Hospital Road Premium rashi	150000.00	
Uniform Expense	61968.00		karyalay premium rashi	65754.00	
Water Harvesting Expenses	84800.00	9693065.31	Ashray Rashi	2616327.00	
			CM Patta Vitrak Shulk	15385.00	
Operation and Maintainance expenses			Name Parivartan Shulk	149254.00	
Repair and Maintenance Motor Pump	124426.00		Patta Rashid Shulk	5748.00	
Swachta Survekshan	1964877.00		Samudayik Bhawan Kiraya	2100.00	
Covid -19	323347.00		Septic tank Shulk	50050.00	
Repairs and Maintenace Vehcile	241098.00		Pratilipi Shulk	150.00	
Repairs and Maintenace - Drain	688512.00		Tender fee	174950.00	
Repairs and Maintenace - Building	528661.00		Vikas Registry Shulk	1000.00	
Repairs and Maintenace - Public toilet	2880.00		Right To Information fee	311.00	
Computer and Printer Expenses	88338.00		Water harvesting Amanat	4000.00	
Bulk Purchase - Building material	262288.00		Sav vahan kiraya Shulk	500.00	
Bulk Purchase - Water Works	4019928.00		Vivah Panjiyan Shulk	1720.00	15409603.11
Bulk Purchase - Swachta Material	1086623.00				
Repair and Maintenance Water Works	837979.00		Assigned revenue and compensation		
Alam & Bleaching Powder Purchase	359300.00		Chungikshati Puri	15757932.00	
JCB Rent	306140.00	10834397.00	Sambhal yojna Grant	120000.00	
			Mulbhoot anudaan	3126000.00	
Miscellaneous Expenses	293648.00	293648.00	Stamp Duty	1477301.00	20481233.00
Excess of Income over Expenditure DTY	57692.23	57692.23	Interest Income		
			Interest On Bank	328971.43	328971.43
			Miscellaneous	1407761.00	1407761.00
Total	37627568.54	37627568.54	Total	37627568.54	37627568.54

DATE : 25.09.2022

AS PER OUR AUDIT REPORT ON EVEN DATE

PLACE : Ujjain

[Signature]
मुख्य निगर पालिका अधिकारी
नगर परिषद सुवासरा




NAGAR PARISHAD SUWASRA, DISTRICT MANDSAUR

BALANCE SHEET AS ON 31.03.2022

				Annexure-B1	
				Amount (Rs)	Amount (Rs)
LIABILITIES	Amount (Rs)	Amount (Rs)	ASSETS		
			Capital Expenditure & Assets		
			Capital WIP and Fixed assets		
Opening Balance	48769696.33		Bairaj Nirman	1500000.00	
Add: Surplus DTY	57692.23	48827388.56	Electrical appliances	3977123.00	
			Bus Stand Saundariyakaran	82400.00	
<u>Current Liabilities</u>			CC Road Nirman	15223884.00	
Security Deposit	965613.00		Chabotra Nirman	201762.00	
Amanat Rashi	474710.00		Cycle	3400.00	
Other Current Liabilities	16677186.85	18117509.85	Dukan Nirman	3087908.00	
			Fan	18096.00	
			Fogging Machine	699000.00	
			Furniture and Fixture	156150.00	
			Garden Development	1371671.00	
			Intuckwell Bridge	20000.00	
			Keleshawar mandir	48800.00	
			Khel Maidan	5192772.00	
			Maharana pratab Statue	423109.00	
			Maidan Nirman	5733957.00	
			Mandir Nirman	141750.00	
			Manglik Bhawan Nirman	101903.00	
			Nali Nirman	6428077.00	
			Paver Block	388714.00	
			Public toilet	494500.00	
			Puliya Nirman	35695.00	
			Pump Set	48720.00	
			RCC road nirman	2917733.00	
			Sadak Nirman	1690405.00	
			Sanskriti Bhawan Nirman	408485.00	
			Tanki	6360.00	
			Tin Shed Nirman	1887258.00	
			Tractor Troli	1111444.00	
			Tube Well	292812.00	
			Vechile Purchase	519496.00	
			Water Cooler	30475.00	




 नगर परिषद सुवासरा

			Water Purifier	82388.00	
			WBM Road Nirman	114680.00	
					54440927.00
			Closing Balance		
			Axis Bank - 9206	-333731.00	
			Bank Of India - 0001	4013320.28	
			Central Bank Of India - 5633	250465.00	
			NMGB - 2662	1509641.05	
			State Bank Of India - 2047	18349.00	
			State Bank Of India - 4556	6939185.88	
			State Bank Of India - 4856	14370.50	
			State Bank Of India - 5983	-246082.00	
			Cash Book Difference	338452.70	12503971.41
Total		66944898.41	66944898.41	Total	66944898.41

DATE : 25.09.2022

AS PER OUR AUDIT REPORT ON EVEN DATE

PLACE : 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.


 उज्जैन नगर पालिका अधिकारी
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Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB

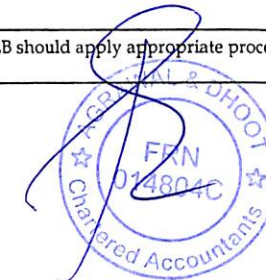
Nagar Parishad Suwasra

Name of Auditor Agrawal & Dhoot

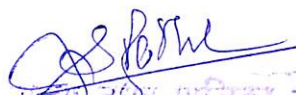
Chartered Accountants

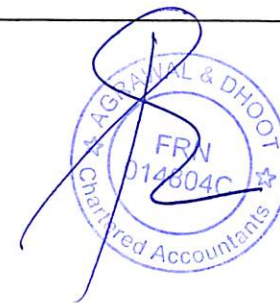
Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसुली	Receipts in Rs.				
		Year 2020-21	Year 2021-22	% of Growth		
(i)	संपत्तिकर	396331	553786	39.73%	Good Performance observed in respect of Sampati kar recovery by ULB.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.
(ii)	समेकित कर	260760	303666	16.45%	Good Performance observed in respect of Samekit kar recovery by ULB.	ULB Should more focus on recovery of Samekit kar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.
(iii)	नगरीय विकास उपकर	125902	157901	25.42%	Good Performance observed in respect of Nagriya Vikas kar recovery by ULB.	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.
(iv)	शिक्षा उपकर	17239	25485	47.83%	Good Performance observed in respect of Shiksha kar recovery by ULB.	ULB Should more focus on recovery of Shiksha upkar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.
	कुल योग	800232	1040838			
	गैर राजस्व वसुली					
(i)	भवन भूमि किराया	2038745	827964	-59.39%	ULB has very slow recovery in the current year for Bhawan Bhumi Kiraya. ULB should apply appropriate procedures specially in recovery of old outstanding dues.	Bhawan Bhumi Kiraya Should be recovered by ULB by applying new techniques such as shift to online mode for recovery and one time settlement scheme for old recovery.
(ii)	जल उपभोक्ता प्रभार	557376	448870	-19.47%	ULB has very slow in recovery of Water tax.	Water Tax Should be recovered by ULB by applying new techniques such as shift to online mode for recovery and one time settlement scheme for old recovery.
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0.00%		
(iv)	अन्य कर / शुल्क	2584889	13091931	406.48%	Good Performance has been observed in recovery of anya kar / shulk	Not required.
	कुल योग	5181010	14368765		ULB has very slow tax recovery in the current year. ULB should apply appropriate procedures specially	
	महा योग	5981242	15409603		in recovery of old outstanding dues.	

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2	Audit of Expenditure	The vouchers files are properly maintained by nagar Municipality and appears to be true and fair view on Sample test check basis.	In some of the instances it has been observed that TDS has been deducted evenly on all payments @ 2% and not at the rate 1% in case of payments to individuals.	TDS should be deducted as per the rates applicable.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions	Some instances has been observed where proper transactions has not been reflected in either cash book or in pass book such trasanctions has been reflected in bank reconciliation statement of ULB duly annexed to our report.	ULB should correct such mistakes in cash book in order to arrive for corrected figures as per bank statement.
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.	
5	Audit of Tenders/Bids	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.	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 ULB 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	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants.	Balance of Grant registeres are not linked out.	It has been suggested to municipality that to prepare properly grant register such that balance can be ascertain grant wise.
7	Incidences 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 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.	We didn't came 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.


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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.	Rvenue receipts as mentioned- Rs.37627568.54/-and Revenue expenditure as mentioned- Rs 37569876.31 /-Therefore percentage as required = 99.85% $(37569876.31/37627568.54)*100$	Higher Revenue expenditure has been incurred as compared to revenue receipts.	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. 36272880/- Total Expenditure- Rs 79622146.96/- Therefore percentage as required = 45.56% $(36272880/79622147)*100$	Since we don't know ideal ratio so we are not able to comment upon it.	Since we don't know ideal ratio so we are not able to comment upon it.
9	Whether all the temporary advances has been fully recovered or not.	Advance register has not been maintained by bagar parishad	Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared.	Bank reconciliation Statement prepared by ULB.	Refer Bank reconciliation statement	

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NAGAR PARISHAD SUWASRA DIST. MANDSAUR

Annexure -

EXPENDITURE INFORMATION YEAR 2021-22

Division	District	ULB Name	REVENUE RECEIPTS						Capital Receipts						
			Property Tax	Other Tax Revenue	Fees and User Charges	Revenue From Municipal Property	Assigned Revenue	Revenue Grants, Contribution and Subsidies	Other Income	Other	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	Total Receipts
Ujjain	Mandsaur	Suwasra	553786.00	935922.00	13091931.00	827964.00	20481233.00	0.00	328971.43	1407761.00	0.00	0.00	20954928.00	0.00	58582496.43

REVENUE EXPENDITURE					CAPITAL EXPENDITURE			TOTAL EXPENDITURE
Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
17702350.00	9693065.31	10834397.00	0.00	293648.00	36272880.00	1101769.00	3724037.65	79622146.96



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CMPGB - 2662
Nagar Parishad Suwasra
for 2021-22

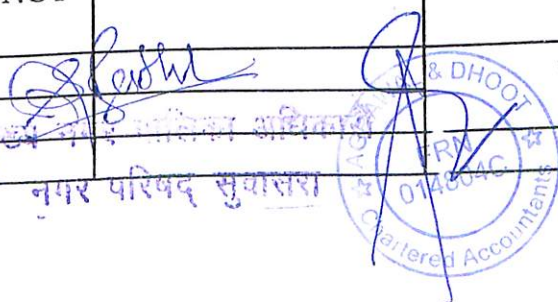
Closing Balance As per cash book			1300636.10
Add: AMOUNT CREDIT IN PASS BOOK NOT IN CASH BOOK			
29.06.2020		8864.74	
28.09.2020		8427.30	
28.12.2020		8880.99	
29.03.2021		8976.90	
12.04.2021		200.00	35349.93
Closing Balance As per Bank			1335986.03

SBI - 5983
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			-246082.00
Add: AMOUNT CREDIT IN PASS BOOK NOT IN CASH BOOK			
25.06.2020		87.00	
25.09.2020		85.00	
25.12.2020		84.00	
10.03.2021		1049000.00	
29.03.2021		3164.00	1052420.00
Closing Balance As per Bank			806338.00

SBI - 2047
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			18349.00
Less: AMOUNT DEBIT IN PASS BOOK NOT IN CASH BOOK			
12.03.2021		649.00	649.00
Less: WRONG ENTRY IN CASH BOOK			



21	(10804371.50-10787280)	17091.5	17091.50
Short Dr in Passbook			
07.2021	(3879921C-3879827B)	94.00	
09.12.2021	(1628566C-1628514B)	52.00	146.00
Closing Balance As per Bank			754.50

SBI - 4856
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			14370.50
Less: AMOUNT DEBIT IN PASS BOOK NOT IN CASH BOOK			
12.03.2021	Bank Charges	649.00	649.00
Closing Balance As per Bank			13721.50
cash balance after above adjustments			13721.50
Diff			0.00

CBI - 5633
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			250465.00
Add: AMOUNT CREDIT IN PASS BOOK NOT IN CASH BOOK			
31.05.2020		26751.40	
31.08.2020		24661.00	
11.09.2020		600000.00	
25.09.2020		450000.00	
30.11.2020		27994.00	
28.02.2021		28422.00	
08.03.2021		2300000.00	
			3457828.40
Less: Amount Dr In Passbook But Not Cr In Cash Book			
01.07.2021		30000	
01.07.2021		30000	
17.08.2021	Bank Charges	29.5	
01.11.2021		20.65	
01.11.2021		7450	67500.15

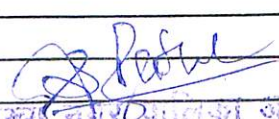

नगर परिषद सुवासरा



Amount dr in cash book but not cr in passbook			
01.07.2021		30000.00	
01.07.2021		30000.00	
29.07.2021		10.00	60010.00
Add: short dr in passbook	(254454C-254430B)	24.00	
19.05.2021	(265793C-265755B)	37.50	
19.05.2021	(457608C-457580B)	30.00	
17.08.2021	(68605C-68513B)	92.00	
18.10.2021	(297253C-297169B)	84.00	
10.12.2021	(5730C-5725B)	5.00	272.50
14.12.2021			
Less: Short Cr In Cashbook	(413191B-413111C)	80.00	80.00
16.03.2022			
Closing Balance As per Bank			3580975.75
cash balance after above adjustments			3580975.75
Diff			0.00

BOI - 0001
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			4013320.28
Add: Short dr In Passbook			
16.04.2021	(18635B-18365C)	270.00	
29.06.2021	(7231C-7086)	145.00	
22.07.2021	(23920C-22920B)	1000.00	1415.00
Less: Short Cr In Cashbook			
23.06.2021	(4679B-4475C)	204.00	
28.07.2021	(53303B-50135C)	3168.00	
09.12.2021	(22140B-22100C)	40.00	3412.00
Add: AMOUNT DEBIT IN CASH BOOK NOT IN PASS BOOK			
10.03.2021		5040.00	
10.03.2021		23600.00	
17.03.2021		3900.00	
25.03.2021		210519.34	
30.03.2021		2684.00	
30.03.2021		1320.00	
30.03.2021		2000.00	


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		2900.00	
021		450.00	
2021			252413.34
Less: AMOUNT DR IN PASS BOOK NOT IN CASH BOOK			
		100.94	
APRIL CHG		84.98	
MAY CHG		2000	
29.05.2020		10800	
02.06.2020		212.48	
JUNE CHG		96.22	
JULY CHG		122.22	
AUG CHG		59.04	
SEP CHG	(75972-25972)	50000.00	
16.10.2020		101.50	
OCT CHG		3171.06	
NOV CHG		8000.00	
22.01.2021		7840.00	
10.03.2021		22373.00	
18.03.2021		1800.00	
30.03.2021		13200.00	
30.03.2021		5000.00	
30.03.2021		700.00	
30.03.2021		510.00	
30.03.2021		18000.00	
30.03.2021		10554.00	
30.03.2021		4150.00	
30.03.2021		15820.00	
30.03.2021		8587.00	
15.04.2021		911.33	
12.01.2022		0.2	184193.97
Add: AMOUNT CR IN PASS BOOK NOT IN CASH BOOK			
29.04.2020		200000.00	
30.04.2020		200000.00	
30.07.2020		200000.00	
03.09.2020		200000.00	
12.04.2021	Cash	3860.00	
			803860.00
Less: AMOUNT CR IN CASH BOOK NOT IN PASS BOOK			
13.05.2020	(18710-1910)	16800.00	
03.06.2020		540.00	

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01.07.2020		100000.00	
01.07.2020		600000.00	
01.12.2020		200000.00	
	Cash	18878.00	936218.00
Add: Amount Cr in Cashbook but not Dr Passbooks	Advertisement	14730.00	
14.07.2021		944.00	
12.10.2021		7462.00	
03.11.2021			23136.00
Less : Amount Dr in Passbook but not Cr In Cashbook		40250.00	
03.01.2022		27750.00	68000.00
28.03.2022			
Closing Balance As per Bank			3902320.65

Axis Bank - 9206
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			-333731.00
Add: AMOUNT CR IN PASS BOOK NOT IN CASH BOOK			
30.09.2020		74398.00	
31.12.2020		73518.00	
31.03.2021		50696.00	198612.00
Add: AMOUNT DEBIT IN CASH BOOK NOT IN PASS BOOK			
Charges		171.00	
25.09.2020		34300.00	
17.10.2020		21172.00	
19.03.2021		421020.00	476663.00
Add: Short Dr In Passbook			
12.05.2021	(1984249C-1984200B)	50.00	
10.08.2021	(1842185C-1842170B)	15.00	
13.10.2021	(362837C-362800B)	37.00	102.00
Add: Amount Cr In Cashbook but Not Dr In passbook			
19.07.2021		11536.00	
20.07.2021		400.00	
23.07.2021		2000.00	

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21		60000.00	73936.00
Less: amount Cr In passbook but Not Dr In Cashbook			
1.01.2021		3420.00	
31.03.2021		3080.00	6500.00
Less: amount Dr In Cashbook but Not Cr In Passbook			
26.02.2021		2670.00	2670.00
Closing Balance As per Bank			419412.40

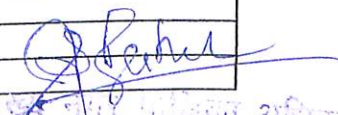
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जुगल परिकुल सुवासरा



SBI -4556
Nagar Parishad Suwasra
for 2021-22

Closing Balance As per cash book			6939185.88
Add: AMOUNT CR IN PASS BOOK NOT IN CASH BOOK			
30.04.2020		520.00	
01.06.2020		9120.00	
03.06.2020		2000.00	
19.06.2020		4974.00	
20.06.2020		1500.00	
22.06.2020		1334.00	
23.06.2020		132.00	
24.06.2020		60.00	
26.06.2020		28102.00	
29.06.2020		85.00	
30.06.2020		810.00	
01.09.2020		69.00	
02.09.2020		817.00	
07.09.2020		1.00	
14.09.2020		375.00	
15.09.2020		51.00	
17.09.2020		1.00	
18.09.2020		1.00	
19.09.2020		129.00	
21.09.2020		1.00	
22.09.2020		12071.00	
23.09.2020		40.00	
24.09.2020		1.00	
28.09.2020		750.00	
06.10.2020		2.00	
16.10.2020		1.00	
19.10.2020		1.00	
21.10.2020		750.00	
23.10.2020		2956.00	
27.10.2020		750.00	
06.02.2021		1293720.00	
08.02.2021		32000.00	
11.02.2021		2500.00	
12.02.2021		622000.00	
12.02.2021		567000.00	
15.02.2021		750.00	
17.02.2021		54000.00	
24.02.2021		1500.00	2640874.00
Less: AMOUNT DR IN PASS BOOK NOT IN CASH BOOK			
06.05.2020		1987.00	
		-66293.92	
24.09.2020		34300.00	
13.11.2020	(551318-531318)	20000.00	
18.02.2021	(1222477-1000000)	222477.00	
31.03.2021		115882.00	
31.03.2021		159406.00	
31.03.2021		274855.00	
31.03.2021		156992.00	




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03.2021		114385.00	
03.2021		46740.00	1080730.08
Add: AMOUNT DR IN CASH BOOK NOT IN PASS BOOK			
05.06.2020	(461623-455620)	6003.00	
27.03.2021		421041.00	427044.00
Less: AMOUNT CR IN CASH BOOK NOT IN PASS BOOK			
03.02.2021		285000.00	
25.03.2021		3928110.84	4213110.84
Add: Short Dr In Passbook			
26.04.2021	(64026C-64010B)	16.00	
10.05.2021	(1176136C-1176110B)	26.00	
19.05.2021	(117953C-117940B)	13.00	
25.06.2021	(32325C-32320B)	5.00	
29.09.2021	(135581C-135550B)	31.00	
07.10.2021	(108153C-108140B)	13.00	
16.11.2021	(234152C-234132B)	20.00	
16.11.2021	(226023C-226021B)	2.00	
		29.00	
	(258249C-258219B0)	30.00	185.00
10.03.2022			
Less: Short Cr In Cashbook			
29.06.2021	(51200B-50213)	987.00	
11.10.2021	(7014C-7074B)	60.00	
01.11.2021	(2021853B- 2020453C)	1400.00	
01.02.2021		800.00	3247.00
Less: Amount Dr in Cashbook But Not Cr in Passbooks			
29.04.2021		5811.01	
01.06.2021		50.00	
11.06.2021		1350.00	
30.07.2021		310.00	
31.08.2021		100.00	
30.09.2021		53.00	
16.11.2021		187.00	
23.12.2021		624.00	
13.01.2022		90640.00	
24.01.2022		200000.00	
31.01.2022		306000.00	
31.01.2022		1527.11	
28.02.2022		90000.00	
23.03.2022		750.00	697402.12
Add: Amount Cr in Cashbook But Not Dr in Passbooks			
05.05.2021		11.80	
31.05.2021		77.08	
09.07.2021		7.08	
31.08.2021		62.73	
22.10.2021		245.48	
30.11.2021		527.60	
31.12.2021		537.11	
01.02.2022		90000.00	



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03.2022		760.00	92228.88
Add: Amount Cr In Passbook but not Dr In cashbook			
15.06.2021		1.00	
01.07.2021		30000.00	
01.07.2021		30000.00	
16.10.2021		152.00	
19.01.2022		1500.00	61653.00
Less: Amount Dr In Passbook but not Cr In cashbook			
23.05.2021		5000.00	
12.03.2022			5000.00
Closing Balance As per Bank			4161682.72

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