

INDEPENDENT AUDITOR'S REPORT

NAGAR PARISHAD, BADNAWAR, DISTRICT DHAR (M.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of **Nagar Parishad, Badnawar, District Dhar (M.P.)**, which comprises of the **Receipts and Payments Account, Income & Expenditure Account** for the year ended on **31st March 2023** and **Balance Sheet as of 31st March 2023**. The Institution follows Cash System of Accounting. The observations on the scope of audit work prescribed and other notes, comments and explanatory information etc. are attached herewith.

Management's Responsibility for the Financial Statements

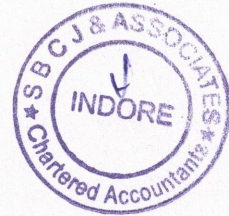
The Institution's Management is responsible for the preparation of the Financial Statements that give a true and fair view of the Receipts and Payments in accordance with the Accounting Standards and in accordance with the accounting principles accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the above Financial Statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. 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 control relevant to the Institution's preparation and fair presentation of the Financial Statements to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 to provide a basis for our audit opinion, subject to the qualifications mentioned below in "Basis of Qualified Opinion" Paragraph.


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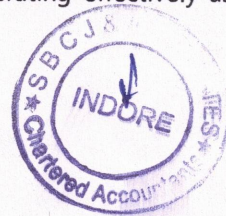
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Basis of Qualified Opinion

- a. As detailed in the footnote to the Financial Statements, Amounts received, and payments made under the Pradhan Mantri Awas Yojna constitutes significant part of the Receipts and Payments of the Nagar Parishad. However, the Financial Statements prepared by Nagar Parishad Badnawar, does not include receipts, payments and balances relating to Pradhan Mantri Awas Yojna. The Cash Book and all the related vouchers, bank statements and essential documents etc. related to Pradhan Mantri Awas Yojna were not available for the purpose of the audit. In the absence of the previously mentioned information, documents and records the financial impact of the same could not be ascertained.
- b. According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as of March 31, 2023:
- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment.
 - The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
 - The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
 - The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants payable to contractors, tax and other statutory dues fixed assets, capital work in process and accumulated depreciation account balances.
 - A Material Weakness is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.
 - In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2023 based on the criteria established by ULB.


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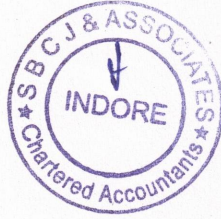


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Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects/possible effects of the matters described in the Basis of Qualified Opinion paragraph, the aforesaid Financial Statements for the year ended on 31st March 2023, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.



Date: 28/03/2024
Place: Indore

For, **S B C J & Associates**
Chartered Accountants
Firm Registration No. 007051C

Shreyansh

CA. Shreyansh Bokadia
Partner
Membership No. 430372
UDIN: 24430372BKERYL6604

[Signature]
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Annexure "A" to the Independent Auditor's Report of even date on the Financial Statements of
Nagar Parishad, Badnawar (ULB) for the year ended on 31st March 2023:

1) AUDIT OF REVENUE

- i. Nagar Parishad is following Cash basis of accounting based on Single Entry System for recording its Receipts and Payments.
- ii. Nagar Parishad has accounted for and reported Receipts, Payments and Balances from the Cash Book and, bank statements which were made available to us and other essential documents were not made available for the purpose of the audit.
- iii. The revenue receipts are found to have been deposited in ULB's bank account in time. On some days there are delays in depositing money in the bank account, however such delays were of not more than 2 days.
- iv. Recovery of Water Tax and Property Tax: Significant amount of Property Tax and Water tax is pending from long term and no, significant efforts were made for recovery of Water tax and Property tax.
- v. Nagar Parishad has not laid down any monthly or quarterly targets for revenue recovery for FY 2022-23. Also, it has only yearly target (Budget) for the same. The comparative figures of revenue recovery against the yearly budgetary figures in respect of some major heads of revenue are mentioned as under:

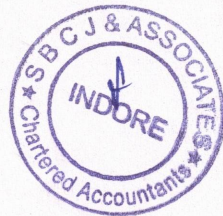
(Amount in Rs.)

Head of Income	Yearly Target (Budgeted Amount)	Recovery In Financial Year 2022-23	Over Target / (-) Shortfall	% Of Over Target / (-) Shortfall
Property Tax (Sampatti Kar)	24,20,000	19,77,359	(4,42,641)	(18.29%)
Samekit Kar	12,65,000	6,80,640	(5,84,360)	(46.19%)
Shiksha Upkar	3,30,000	59,270	(2,70,730)	(82.04%)
Jal Kar	73,15,000	37,64,783	(37,47,217)	(52.59%)
Nagariya Vikas Upkar	10,62,600	7,24,630	(3,37,970)	(31.81%)

2) AUDIT OF EXPENDITURE

- i. Nagar Parishad is following Cash System of Accounting. The expenses have been recorded on payment thereof. The audit has been done in respect of general expenditure and expenditure incurred under the schemes.
- ii. The entries of expenditure made in the cash book (except Pradhan Mantri Awas Yojna for which the complete information, Cash Book, Vouchers etc. are not available) have been verified from the relevant vouchers and supporting.

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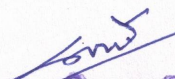
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- iii. The expenditures incurred were generally in accordance with the guidelines, directives, acts and rules issued by the Government of India / State Government. No adverse cases of contravention of the same came across during the course of test check.
- iv. The expenditures are found to be supported by the financial and administrative sanction of the competent authority limited to the administrative and financial limits of the sanctioning authority.
- v. Appropriate sanction of the competent authority has been obtained for incurring expenses. Expenditures without proper sanction were not come to our notice during the course of audit on test check basis.
- vi. It has been observed in most of the cases that the Running Bills submitted by the Contractors are unsigned; still the same have been passed for payment by the officials. Moreover, clerical errors have been identified in the Running Bills submitted, which have not been corrected.
- vii. It is explained to us that the Utilization Certificates have not been issued by the Municipality in all the cases. Utilization Certificates had been issued by the Municipality only in the cases where the higher authorities had sought it.
- viii. The Municipality is not maintaining its accounts on double entry system of accounting. Further, Fixed Assets Register is not maintained by the municipality.
- ix. It is informed to us that the Municipality is providing advance only to its employees. No temporary or other advance is given to the Contractors or other persons.

3) AUDIT OF BOOKKEEPING

- i. All the books of accounts i.e., Accountant's Cash Book, Cashier's Cash Book, Khata Khatoni, Store and Stock Register, Fixed Deposit Register have been examined during the course of audit. Some of the records and registers maintained by the Municipality are not in proper format and not updated.
- ii. Carried forwarded opening balance of Cash book is not in agreement with previous year's audited financial statements, we have noticed a difference of Rs. 6,86,010/- between the Balance as per Cash Book and Balance as per last year's financial statements, moreover no bank reconciliation statement has been prepared periodically. Moreover, this unreconciled difference increased to Rs. 13,80,180/- as on 31.03.2023.
- iii. It is informed to us that the Municipality is required to maintain its accounting records as per Madhya Pradesh Municipal Accounting Manual (MPMAM) but presently the Municipality is not completely adhering to the same.
- iv. We have observed that Nagar Parishad, Badnawar is operating Bank Accounts for various schemes and programmes (see Table-A) which are not part of the financial statements audited by us and therefore we are unable to comment on the transactions of those accounts.


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Moreover, during the financial year under audit, ULB has earned Interest of Rs. 3,888 /- in these accounts which is not included in the Receipts and Payments Accounts of the ULB.

Table-A : Bank Accounts of Nagar Parishad, Badnawar not included in the Financial Statements for FY 2022-23

(Amount in Rs.)		
Bank	Account Number	Interest Income
ICICI Bank Limited	364701003940	24
Bank Of India	980410110001871	217
State Bank Of India	33115226389	3,647

Source: Annual Information Statement for the FY 2022-23, generated from the Income Tax Portal of Nagar Parishad, Badnawar.

- v. Financial Records maintained for Receipts and Utilization of grant received under PM Awas Yojana has not been provided to us and due to which we are not able to verify the same.
- vi. It is informed to us that the Municipality is providing advance only to its employees. No advance is given to the Contractors or other persons. The Municipality has kept register of advances to the employees but the same is not properly maintained. It is also informed to us that temporary advances are recovered through deduction in monthly salary
- vii. The receipts and payments of grants as per grant register have been verified from the entries in the cash book. Grant Register is not properly maintained by the Municipality.
- viii. Fixed Assets:
 - a. No Fixed Asset Register for the Financial Year 2022-23 is made available to us due to which we are not able to verify the value, title deeds, and quantity of Fixed Asset. Therefore, it is not possible for us to comment on status of fixed assets.
 - b. Physical verification has not been conducted for the Fixed Assets of the Nagar Parishad on periodic basis therefore we are unable to comment upon the existence of Fixed Assets.
 - c. No tagging is being made for Fixed Assets.

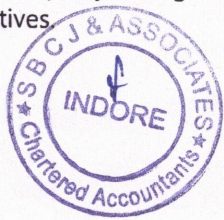
4) AUDIT OF FIXED DEPOSITS / TERM DEPOSITS WITH BANKS

- i. Fixed Deposits appearing in the Financial Statements at the principal amount and interest income for FY 2022-23 is not recognized even after maturity or subsequent multiple renewals.

5) AUDIT OF TENDERS / BIDS

- i. The tenders / bids invited by the Municipality have been audited on test check basis. It is noticed that no tender register has been kept and maintained by the Municipality, though it is informed to us that tender process is completely online as per govt. directives.

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- ii. The Municipality has obtained tender fee / bid processing fee. No adverse case of not obtaining of the same came across on test check during the course of audit.

6) AUDIT OF GRANTS AND LOANS

- i. The audit has been done in respect of grants given by the Central/State Government. These grants are included in the receipts and payments account and cash book maintained by the institution (except for P.M. Awas Yojna for which details have been mentioned in earlier paras). In this regard we have not observed any adverse cases of improper utilization on our sample check during the course of audit.
- ii. Capital Expenditure were incurred out of revenue receipts resulting in Capital Deficit of Rs. 10,13,998 /- as per the Annual Financial Performance Datasheet submitted by the ULB to higher authorities. Proper classification of the grant received for revenue and capital expenditure to should be ensured to avoid diversion of funds.

7) OTHER OBSERVATIONS / NOTES / COMMENTS / INFORMATION

- i. Term Loans availed by the ULB are not recognized as a Liabilities in the Balance Sheet instead receipt of loan funds is treated as Income and Repayment is regarded as Expenditure resulting in Overstatement of Income and Expenditure and understatement of Liabilities. We are unable to quantify the impact of this misclassification on the financial statements of the earlier years.

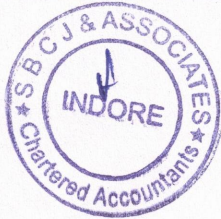
Term Loans outstanding as at 31st March, 2023 not reported in the Balance Sheet:

Loans	Repayment during 2022-23
Loan from HUDCO	(19,22,853)
Loan from NSKFDC	(4,69,600)

- ii. Nagar Parishad also has statutory due pending for TDS demand for Previous Financial Years details of which are mentioned below:

Financial Year	(Amount in Rs.) TDS Demand
2011-12	3,470
2013-14	1,03,690
2014-15	1,27,230
2015-16	1,240
2016-17	7,040
2017-18	11,210
2018-19	50.00
2019-20	1,300.00
2020-21	20,630.00
2021-22	36,470.00
2022-23	6,000.00
2023-24	1,28,730.00

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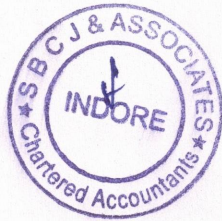


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iii. Nagar Parishad also has difference of amounting Rs.6,94,170 /- in the current year cash book which are mentioned below:

Current Year Difference in Cash Book		
Date	Particulars	Amount
05/05/2022	Amount not considered in total income.	86,876
18/05/2022	Amount not considered in total income	42,900
21/07/2022	Execess expenses booked as per actual expenses.	(6)
24/08/2022	Execess Income booked as per actual income.	4
30/08/2022	Amount not considered in total income.	6,000
31/08/2022	Amount not considered in total income.	31,141
09/12/2022	Amount not considered in total income.	2
28/09/2022	Expenses not considered in total expenses.	(390,192)
11/02/2022	Amount not considered in total income.	29,719
25/11/2022	Expenses not considered in total expenses.	(25,600)
30/11/2022	Amount not considered in total income.	36,518
14/12/2022	Execess Income booked as per actual income.	(33,832)
30/12/2022	Amount not considered in total income.	10,998
02/03/2023	Execess Income booked as per actual income.	(467,000)
23/02/2023	Amount not considered in total income.	171
24/02/2023	Amount not considered in total income.	324
13/03/2023	Execess Income booked as per actual income.	(20)
14/03/2023	Execess Income booked as per actual income.	(500)
15/03/2023	Supplier Security Deposit which is considered as Income.	(21,665)
24/03/2023	Execess Income booked as per actual income.	(8)
Total		(694,170)

For, S B C J & Associates
Chartered Accountants
Firm Registration No. 007051C



CA. Shreyansh Bokadia
Partner
Membership No. 430372
UDIN: 24430372BKERYL6604

Date: 28/03/2024
Place: Indore

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REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2022-23

NAME OF ULB: NAGAR PARISHAD, BADNAWAR, DISTRICT DHAR (M.P.)
NAME OF AUDITOR: S B C J & ASSOCIATES, CHARTERED ACCOUNTANTS

S. No.	Parameters	Description			Observation in Brief	Suggestions
		Recovery In Financial Year 2022-23 (Rs.)	Recovery In Financial Year 2021-22 (Rs.)	% Of Growth		
1	AUDIT OF REVENUE					
	(Amount in Lakhs)					
	Rajaswa Kar Vasuli					
	Property Tax (Sampatti Kar)	19.77	19.74	0.18%	Nagar Parishad registered an average of 24.18% Fall in terms of overall Tax Revenue Collection over the preceding Financial Year, however the recovery is significantly lower than the budgeted recovery. There are no monthly / quarterly target for revenue collection.	Attempts should be made to increase the revenue collection. Apart from yearly targets, monthly / quarterly targets should also be made for revenue collection.
	Samekit Kar	6.81	6.20	9.77%		
	Shiksha Upkar	0.59	0.59	-0.37%		
	Nagariya Vikas Upkar	7.25	7.18	0.91%		
	Jalkar	37.65	52.39	-28.14%		
	Dukan Kiraya	8.35	19.96	-58.18%		
	Total Rs.	80.41	106.06	-24.18%		



[Signature]
[Auditor]

[Signature]
[Accountant]

[Signature]
[Chief Municipal Officer]
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<u>Gair Rajaswa Vasuli</u>					
Thos Apshisht Prabandhan	4.94	1.86	165.59%	Nagar Parishad registered average of 47.92% growth in terms of overall Non-Tax Revenue Collection over the preceding Financial Year Also, the recovery is significantly lower than the budgeted recovery.	Attempts should be made to increase the revenue collection. Apart from yearly targets, monthly / quarterly targets should also be made for revenue collection.
Other Tax, Fees etc. (Niryat Kar, Yatri Kar & Misc. Receipts)	121.99	83.95	45.31%		
Total Rs.	126.93	85.81	47.92%		
Grand Total Rs.	207.34	191.87			




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AUDITOR'S COMMENTS / OBSERVATIONS / SUGGESTIONS ON REVISED ABSTRACT SHEET PARAMETERS

S. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue	• Checking of revenue receipts • Checking of % increase / decrease in revenue collection as compared to previous year. • Checking of Delay in bank deposit • Verification of cash book entries. • Checking of Recovery against revenue targets • Verification of interest on fixed deposits and timely accounting. • Checking for Instances of lesser rates of fixed deposit interest	• Revenue Receipts are properly recorded in the Cash Book. • Cash Receipts are generally deposited in Bank Accounts on the next working day, moreover there are no instances of delay in bank deposit. • Actual Revenue Recovery is lower than the budgeted targets (details in report). Actual Revenue Recovery is not comparing with budgeted targets because the budget report is not available to us. • Interest on Fixed Deposits for FY 2022-23 is not accounted for by the Nagar Parishad in the books. • Interest on fixed deposit has been received as per the prevailing market rate. • Interest received from Saving Bank Less booked in cash book.	• Entries in cash book (specially for bank transactions) should be recorded carefully and timely. • Efforts should be made to achieve revenue targets. • Bank Interest Entries should be regularly recorded in cash book. • FDR should be invariably renewed from on the maturity to avoid any Interest Loss to the Nagar Parishad. • Unutilized and Idle funds should be deposited in Fixed Deposits Receipts to avoid loss of Bank Interest on such idle funds.
2	Audit of Expenditure	• Checking of expenses in cash book from vouchers • Checking of monthly balances • Checking for Administrative powers for expenditure, proper sanction • Checking of utilization certificates. • Checking of temporary advances.	• Year End Cash book balances are unreconciled. • Generally, expenditures incurred are within the administrative powers. • Utilization certificates has been prepared and provided by the management to the higher authority only when it is sought.	



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S. No.	Parameters	Description	Observation in Brief	Suggestions
3	Audit of Book Keeping	- Checking of system of accounting - Checking of books of account, advance registers, bank reconciliation, grant register, fixed asset register etc.	- Single entry system of accounting is being followed by the Nagar Parishad. - Manual books of account are kept, due to that there is risk of various clerical errors. - Fixed asset register is not updated on regular basis. Also, no physical verification of Fixed Asset has been conducted. - Nagar Parishad is having numerous bank accounts which may be in excess of real requirement. - We have observed that Nagar Parishad, Badnawar is operating Bank Accounts for various schemes and programmes (see Table-A) which are not part of the financial statements audited by us and therefore we are unable to comment on the transactions of those accounts. Moreover, during the financial year under audit, ULB has earned Interest of Rs. 3,888/- in these accounts which is not included in the Receipts and Payments Accounts of the ULB. i. Bank of India (1871) ii. ICICI Bank (364701003940) iii. State Bank of India (33115226389)	- Double entry system should be followed. Balance Sheet and Income Expenditure Account should be prepared. - Computerized books of account should be maintained through appropriate software to avoid totaling and posting (Khatoni) mistakes. - Till full computerization is made, Khatoni entries and totaling should be carefully made and differences should be regularly reconciled. - Various Registers namely Grant Register, Advance register, Tender Register and Fixed Assets Register should be regularly updated. - Number of bank accounts should be kept at minimum as per real requirement for better controlling. - Books of Accounts should be maintained as per MP/MAM.
4	Audit of FDR / TDR	- Checking of appropriateness of rate of interest - Verification of fixed deposit receipts	Statements of Fixed Deposits Receipts (FDR) existing on the date of Audit has been obtained except for FDR with SBI-40119648199.	- Attempts should be made to earn best rates of interest. - Regular and timely entry of interest should be done in cash book.



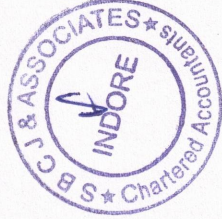
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S. No.	Parameters	Description	Observation in Brief	Suggestions
		- Checking of timely renewals - Checking of interest entries etc.	Nagar Parishad earning interest on Fixed Deposit is as per the prevailing market rate.	- Any Improper Deductions made by banks should be asked and refunds should be obtained. - Renewed fixed deposit receipts should be obtained invariably from banks.
5	Audit of Tenders / Bids	- Checking of competitive procedures in tenders / bids - Checking for tender fees - Checking of bank guarantees etc.	- Tender register not maintained (details in report). - Copies of Tender Documents were not made available to us for our verification. - Bank Guarantee, EMD Register shall be maintained and entries for all the tender participants be made invariably.	- Attempt should be made to avoid work allotment in case of only single bid. - Bank guarantee expiry / renewal etc. matters should be carefully dealt with. On expiry it should be got renewed within time. - Tender register should be maintained.
6	Audit of Grants & Loans	Checking of grants, its utilization and diversion of grants for other purposes	- Instances of cross utilization of funds from other grants observed. - Utilization Certificates prepared and submitted to the concerned departments/authorities. - Grant received has not been bifurcated under revenue and capital grant which result into a capital deficit.	- Grant received should be tallied with the grant issued / sanctioned. Entries should be made for deductions if any. - Grant register should be maintained in proper format and it should be updated regularly. - Grant received should be properly classified under revenue and capital Grant.


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S. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts / Grants / Loans to Revenue Nature Expenditure and from one scheme / project to another.	Incidences relating to diversion of funds	- Capital Expenditure were incurred out of revenue receipts resulting in Capital Deficit of Rs. 10,13,998/- as per the details available to us. - Annual Financial Performance Datasheet submitted by the ULB to higher authorities.	- Utilization certificates should be invariably prepared for all cases. - Proper classification of the grant received for revenue and capital expenditure to should be ensured to avoid diversion of funds.
8 (a)	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non-tax)	The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment as revenue expenditure / capital expenditure is not clarified. Therefore, in the present circumstances, calculation of this percentage is not ascertainable.	- The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment as revenue expenditure / capital expenditure is not clarified. - Percentage of Revenue Expenditure with respect to Revenue is 68% which is calculated as follows: $(5,83,18,417/8,54,90,588*100) = 68\%$	- The municipality should keep its books of accounts on double entry system. - The municipality should also follow the detailed guidelines mentioned in MPAM for keeping its books of accounts.
8 (b)	Percentage of Capital Expenditure with respect to Total Expenditure.	The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment as revenue expenditure / capital expenditure is not clarified. Therefore, in the present circumstances, calculation of this percentage is not ascertainable.	- The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment as revenue expenditure / capital expenditure is not clarified. - However, percentage of Capital Expenditure with respect to total expenditure is 0.27% which is calculated as follows: $1,27,47,168/7,10,65,585*100 = 0.27\%$	- The municipality should keep its books of accounts on double entry system. - The municipality should also follow the detailed guidelines mentioned in MPAM for keeping its books of accounts.



मुख्य नगर पालिका अधिकारी
नगर परिषद, यदनावर

S B C J & Associates

Chartered Accountants

S. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	• Checking of terms and conditions of temporary advances. • Checking of advance register. • Checking of recovery installments. • Checking of interest income (if any) on temporary advance given.	• The Municipality is providing advance only to its employees. • No advance is given to the Contractors or other persons. • The Municipality has kept register of advances to the employees but the same is not properly maintained. • Temporary advances are recovered through deduction in monthly salary. • No interest income is recognized on temporary advances to the employees.	• The eligibility criteria for advance to employees should invariably be scrutinized thoroughly in each case before sanctioning of advance. • The terms and conditions of advance should not be detrimental to the interest of the municipality. • The municipality should maintain the advance register in proper format. • The advance register should be regularly updated. • Interest should be charged on advance given to employees.
10	Whether the Bank Reconciliation Statements are being regularly prepared.	• Checking of Bank statements with cash book. • Checking of Bank Reconciliation Statement.	• Bank Balance as per Cash Book and Bank Book is not reconciled. • Carried forwarded opening balance of Cash book is not in agreement with previous year's audited financial statements, we have noticed a difference of Rs. 6,86,010/- between the Balance as per Cash Book and Balance as per last year's financial statements, moreover no bank reconciliation statement has been prepared periodically. Moreover, this unreconciled difference increased to Rs. 13,80,180 /- as on 31.03.2023.	• As per Madhya Pradesh Municipal Corporation (Accounts and Finance) Rules, 2018, ULBs are required to prepare a Monthly Bank Reconciliation Statements of all the Bank Accounts. • The number of bank accounts should be reduced to reasonable extent by considering the actual requirements of the municipality. This may be helpful in ensuring smooth, correct and timely accounting of bank entries in the cash book and in preparation of bank reconciliation


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, यदनाबर



S B C J & Associates
Chartered Accountants

S. No.	Parameters	Description	Observation in Brief	Suggestions
			- Bank Reconciliation Statements is not prepared and Checked by the Officials periodically. - Difference for the current year is 6,94,170 /-	statements.

For, S B C J & Associates
Chartered Accountants
Firm Registration No. 007051C

[Signature]

CA. Shreyansh Bokadia
Partner
Membership No. 430372
UDIN: 24430372BKERYL6604

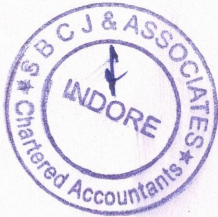


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मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़नावर

Date: 28/03/2024
Place: Indore

नगर परिषद्, बदनावर (जिला- धार)					
प्राप्ति एवं भुगतान खाता					
31-03-2023 को समाप्त होने वाले वर्ष के लिए					
प्राप्तियाँ	राशि	राशि	भुगतान	राशि	राशि
प्राथमिक शेष बैंक एवं नगद राशियाँ		12,602,904	वर्ष के दौरान किये गए भुगतान		72,079,583
वर्ष के दौरान प्राप्तियां रु.		175,831,911	वेतन	16,033,573	
टेंडर फॉर्म राशि	176,000		पेंशन अंशदान	1,509,622	
सड़क मरम्मत अनुदान	3,325,000		वेतन से कटौती	95,488	
मूलभूत सुविधा	4,072,000		बौमा प्रियमन कटौती	155,032	
राज्य वित्त आयोग	4,085,000		मृत्तिकर/आयकर कटौती	69,000	
15 वें वित्त आयोग	11,554,000		विनियमित/स्वायत्तकर्म वेतन भुगतान	8,353,666	
चुंगी क्षतिपूर्ति	24,144,649		अस्थाई श्रमिकों का वेतन मस्टर वेतन	10,636,389	
मुद्रांक शुल्क	4,319,865		भविष्यनिधि	1,095,764	
भवन अनुज्ञा आवेदन/शुल्क आनलाईन	883,179		वेतनमान ऐरीयर भुगतान	115,180	
समेकित कर अनुदान	2,752,000		स्नातक समारोह पर व्यय	72,879	
बलवन्ती नदी सौन्दर्यकरण अधोसंरचना निर्माण कार्य	110,000,000		गणतंत्र/स्वतंत्रता दिवस पर व्यय	22,420	
सम्पत्ति कर आनलाईन टेक्स जमा	4,961		राष्ट्रीय पर्व पर व्यय	82,224	
विधायक निधि	700,000		ऑफिस मेटेनस टेबल कुर्सी कृय	317,230	
कायाकल्प अभियान अन्तर्गत राशि	6,200,000		रंगाई पुताई कार्य	171,190	
जन कल्याण संबल योजना	35,000		इनटरनेट सुविधा बिल भुगतान	64,200	
अग्निशमन वाहन कृय राशि	1,875,000		स्टेशनरी प्रिन्टींग व्यय	75,538	
व्याज	202,824		फोटोकॉपी कार्य व्यय	21,513	
अन्य	747,100		जलप्रदाय सामग्री क्रय	159,963	
बिल से काटी गई एस0डी राशी आय में ली	660,045		जल प्रदाय मरम्मत संचारण	845,390	
वेतन से कटौती	95,288		जल शुद्धिकरण एलम पावडर	1,725,300	
स्थानीय कर वसूली एवम प्राप्तियां		22,289,010	जल शुद्धिकरण स्लीथिंग पावडर	981,250	
संपत्तिकर	1,977,359		स्वच्छता दरवाई कृय	102,601	
समेकित कर	680,640		स्वच्छता	4,520	
शिक्षा उपकार	59,270		स्वच्छता सर्वेक्षण पर व्यय	450,408	
नगरीय विकास उपकार	724,630		निर्माण व्यय/ मरम्मत सामग्री कृय पर व्यय	2,385,185	
सरचार्ज	3,475		कार्यालय भवन निर्माण कार्य	1,667,202	
दुकान किराया	834,707		लोकार्पण भूमिपूजन	374,627	
कचरा संग्रहण शुल्क	494,900		सड़क निर्माण	5,601,554	
दुकान मीलामी	5,083,509		फोर्गींग मशीन आईल कृय	693,000	
नामांतरण शुल्क	1,694,569		हडको ऋण भुगतान	1,905,011	
दुकान नामांतरण	44,155		ऋण भुगतान	1,188,216	
जलकर	3,764,783		विद्युत सामग्री मरम्मत संचारण	556,921	
नल कनेक्शन शुल्क	79,200		शौचालय मरम्मत संचारण	221,490	
पानी टैंकर शुल्क	97,250		फायर वाहन सामग्री कृय मरम्मत	42,602	
प्लम्बर शुल्क	12,300		ट्रेक्टर टैंकर मरम्मत एवं संचारण कार्य	143,470	
सड़क खुदाई	78,650		कम्प्यूटर/सामग्री क्रय /मरम्मत	24,200	
बाजार बैठक	1,074,610		सड़क नाली श्रेष्थर मरम्मत संचारण	3,800	
वैजनाथ महादेव मेला बाजार बैठक वसुल	27,920		स्वच्छता कचरा वाहनों का मरम्मत	116,334	
वैजनाथ महादेव भूमि किराया	932,400		विद्युत सामग्री क्रय करने	492,800	
आतिशवाजी भुमि किराया	17,640		साईं गुजा एवं अभिशाशक मानदेय	72,833	
सामुदायीक भवन किराया	3,500		निर्वाचन	225,659	
कालोनी सुपररीजन शुल्क	224,980		समाचार पत्र	1,080	
कलोनी विकास पंजियन शुल्क (आश्रय निधी)	3,244,704		राजस्व व्यय	1,700	
सेफ्टीक टैंक शुल्क	21,800		आवस्यनिक व्यय	9,000	
पोलिथिन जर्सी दण्ड शुल्क	7,450		मुख्यमंत्री संबल योजना अत्येष्टी/ मृत्यु संहारायात	435,000	
चलित शौचालय शुल्क	9,700		योजना व्यय	91,466	
कचरा वाहन शुल्क	150		वाहन भाडा	42,549	
भवन अनुज्ञा आवेदन एवं मतवा शुल्क	142,374		एम.आर.एफ. केन्द्र/एफ.एस.टी.पी. निर्माण	7,250	
कोटेशन धरोहर राशी	662,000		कर्मचारी वार्दी कृय	15,876	
पशु पंजीयन ठेका	106,775		विधि	669,751	
अन्य प्राप्तियां	168,050		निविदा विज्ञापनी प्रकाशन	202,554	
प्रमाण पत्र	11,550		अग्निशमन/मरम्मत/सामग्री कृय	8,678	
श्रम पंजीयन एवं नवीनीकरण	60		शाही शंकर सवारी	189,898	
अग्निशमन वाहन शुल्क	3,950		विद्युत व्यय	4,059,061	
			डीजल क्रय	2,713,484	

मुख्य नगरपालिका अधिकारी
नगर परिषद्, बदनावर



नगर परिषद, बदनावर (जिला- धार) प्राप्ति एवं भुगतान खाता 31-03-2023 को समाप्त होने वाले वर्ष के लिए					
प्राप्तियाँ	राशि	राशि	भुगतान	राशि	राशि
कैश बुक अंतर चालू वर्ष का अंतर प्रारंभिक अंतर	694,170	1,380,180	कचरा गाड़ी कूय एवं डस्टबीन कूय	499,000	140,024,422
			फर्निचर	514,998	
	686,010		कोरोना कोविड-19	25,154	
			अमानत / धरोहर राशि भुगतान	430,000	
			न्यायालयीन व्यय	38,702	
			लोस अपसिट्ट प्रकथन	1,456,450	
			लेखा परिशिष्ट व्यय	121,455	
			श्री वैजनाथ मेला व्यय	817,059	
			सफाई कर्मचारियों हेतु झाडू एवं चुन सफाई किट क्रय	7,350	
			जेसीबी किराया भुगतान	221,854	
			समर्पित अवकाश भुगतान	217,931	
			मच्छर नाशन / किटनाशक दवाई कूय सफाई	6,870	
			डाक व्यय	3,530	
			यात्रा भत्ता	26,850	
			गार्मांतरण विज्ञापित पर व्यय	210,950	
			परिषद मानदेय	147,600	
			विद्युत संयोजन प्रतिभूति राशि	10,000	
			बैंक चार्जस एवं कटौती	1,239	
			अन्तिम शेष		
		212,104,005			212,104,005

ये वित्तीय विवरण हमारे द्वारा तैयार किए गए हैं। हम उपरोक्त विवरणों की सत्यता को प्रमाणित करते हैं।

मुख्य नगरपालिका अधिकारी
दिनांक : 28/03/2024
स्थान : बदनावर

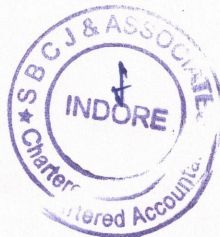
लेखाधिकारी

आज की तिथि की हमारी रिपोर्ट के अनुसार।
कृते, एस. बी. सी. जे. एण्ड एसोसिएट्स
चार्टर्ड अकाउंटेंट्स
फ़र्म रजिस्ट्रेशन नं.: 007051C
सी. ए. श्रेयांस बोकाड़िया
भागीदार
मैम्बरशिप नं.: 430372
UDIN:24430372BKERYL6604

मुख्य नगर पालिका अधिकारी
नगर परिषद, बदनावर

नगर परिषद्, बदनावर (जिला- धार)					
आय एवं व्यय खाता					
31-03-2023 को समाप्त होने वाले वर्ष के लिए					
प्राप्तियाँ	राशि	राशि	भुगतान	राशि	राशि
वर्ष के दौरान प्राप्तियाँ रु. शासन से प्राप्त राशियाँ		65,076,578	वर्ष के दौरान किये गए भुगतान		71,065,585
सड़क मरम्मत अनुदान	3,325,000		वेतन	16,033,573	
मूलभूत सुविधा	4,072,000		पेंशन अंशदान	1,509,622	
राज्य वित्त आयोग	4,085,000		वेतन से कटौत	95,488	
15 वीं वित्त आयोग	11,554,000		बीमा प्रिमियम कटौत	155,032	
चुंगी क्षतिपूर्ति	24,144,649		वृत्तिकर/आयकर कटौत	69,000	
मुद्रांक शुल्क	4,319,865		विनियमित/स्थाईकमी वेतन भुगतान	8,353,666	
भवन अनुज्ञा आवेदन/शुल्क आनलाईन	883,179		अस्थाई श्रमिकों का वेतन मस्टर वेतन	10,636,389	
समेकित कर अनुदान	2,752,000		भविष्यनिधि	1,095,764	
सम्पत्ति कर आनलाईन टेक्स जमा	4,961		वेतनमान ऐसीयर भुगतान	115,180	
विधायक निधि	700,000		स्वागत समारोह पर व्यय	72,879	
कायाकल्प अभियान अन्तर्गत राशि	6,200,000		गणतंत्र/स्वतंत्रता दिवस पर व्यय	22,420	
जन कल्याण संबल योजना	35,000		राष्ट्रीय पर्व पर व्यय	82,224	
अग्निशमन वाहन कृय राशि	1,875,000		ऑफिस मेटेनस टेबल कुर्सी कृय	317,230	
व्याज	202,824		रंगाई पुताई कार्य	171,190	
अन्य	747,100		इन्टरनेट सुविधा बिल भुगतान	64,200	
टेंडर फॉर्म राशि	176,000		स्टेशनरी प्रिन्टींग व्यय	75,538	
स्थानीय कर वसूली एवम प्राप्तियाँ		22,289,010	फोटोकॉपी कार्य व्यय	21,513	
संपत्तिकर	1,977,359		जलप्रदाय सामग्री क्रय	159,963	
समेकित कर	680,640		जल प्रदाय मरम्मत संधारण	845,390	
शिक्षा उपकार	59,270		जल शुद्धिकरण एलम पावडर	1,725,300	
नगरीय विकास उपकार	724,630		जल शुद्धिकरण ब्लीचिंग पावडर	981,250	
सरचार्ज	3,475		स्वच्छता दवाई कृय	102,601	
दुकान किराया	834,707		स्वच्छता	4,520	
कचरा संग्रहण शुल्क	494,900		स्वच्छता सर्वेक्षण पर व्यय	450,408	
दुकान नीलामी	5,083,509		निर्माण व्यय/ मरम्मत सामग्री कृय पर व्यय	2,385,185	
नामांतरण शुल्क	1,694,569		कार्यालय भवन निर्माण कार्य	1,667,202	
दुकान नामांतरण	44,155		लोकार्पण भूमिपुजन	374,627	
जलकर	3,764,783		सड़क निर्माण	5,601,554	
नल कनेक्शन शुल्क	79,200		फोर्गींग मशीन आईल कृय	693,000	
पानी टैंकर शुल्क	97,250		हडको ऋण भुगतान	1,905,011	
प्लम्बर शुल्क	12,300		ऋण भुगतान	1,188,216	
सड़क खुदाई	78,650		विद्युत सामग्री मरम्मत संधारण	556,921	
बाजार बैठक	1,074,610		शौचालय मरम्मत संधारण	221,490	
बैजनाथ महादेव मेला बाजार बैठक वसुल	27,920		फायर वाहन सामग्री कृय मरम्मत	42,602	
बैजनाथ महादेव भूमि किराया	932,400		ट्रेक्टर टैंकर मरम्मत एवं संधारण कार्य	143,470	
आतिशबाजी भूमि किराया	17,640		कम्प्यूटर/ सामग्री क्रय /मरम्मत	24,200	
सामुदायिक भवन किराया	3,500		सड़क नाली चेम्बर मरम्मत संधारण	3,800	
कालोनी सुपरवीजन शुल्क	224,980		स्वच्छता कचरा वाहनों का मरम्मत	116,334	
कलोनी विकास पंजियन शुल्क (आश्रय निधी)	3,244,704		विद्युत सामग्री क्रय करने	492,800	
सेपटीक टैंक शुल्क	21,800		साई पुजा एवं अभिभाषक मानदेय	72,833	
पॉलिथिन जबोी दण्ड शुल्क	7,450		निर्वाचन	225,659	
			समाचार पत्र	1,080	

मुख्य नगर पालिका अधिकारी
नगर परिषद्, बदनावर



नगर परिषद, बदनावर (जिला- धार)					
आय एवं व्यय खाता					
31-03-2023 को समाप्त होने वाले वर्ष के लिए					
प्राप्तियाँ	राशि	राशि	भुगतान	राशि	राशि
चलित शौचालय शुल्क	9,700		राजस्व व्यय	1,700	
कचरा वाहन शुल्क	150		आवसमिक व्यय	9,000	
भवन अनुज्ञा आवेदन एवं मलवा शुल्क	142,374		मुख्यमंत्री संबल योजना अत्येच्छी/ मृत्यु सहायता	435,000	
कोटेशन धरोहर राशी	662,000		योजना व्यय	91,466	
पशु पंजीयन ठेका	106,775		वाहन भाडा	42,549	
अन्य प्राप्तियाँ	168,050		एम.आर.एफ. केन्द्र/ एफ.एस.टी.पी. निर्माण	7,250	
प्रमाण पत्र	11,550		कर्मचारी वर्दी कृय	15,876	
श्रम पंजीयन एवं नवीनीकरण	60		विविध	669,751	
अग्निशमन वाहन शुल्क	3,950		निविदा विज्ञप्ती प्रकाशन	202,554	
		755,333	अग्निशमन/ मरम्मत/ सामग्री कृय	8,678	
कटोत्रा			शाही शंकर सवारी	189,898	
बिल से काटी गई एस0डी राशी आय में ली	660,045		विधुत व्यय	4,059,061	
वेतन से कटोत्रा	95,288		डीजल क्रय	2,713,484	
		1,380,180	कोरोना कोविड-19	25,154	
कॅश बुक अंतर			अमानत /धरोहर राशि भुगतान	430,000	
चालू वर्ष का अंतर	694,170		न्यायालयीन व्यय	38,702	
प्रारंभिक अंतर	686,010		टोस अपसिष्ट प्रबधन	1,456,450	
			लेखा परिक्षण व्यय	121,455	
			श्री बैजनाथ मेला व्यय	817,059	
			सफाई कर्मचारीयों हेतु झाडु एवं चुज सफाई किट	7,350	
			जेसीबी किराया भुगतान	221,854	
			समर्पित अवकाश भुगतान	217,931	
			मच्छर नाशन/ किटनाशक दवाई कृय सफाई	6,870	
			डाक व्यय	3,530	
			यात्रा भत्ता	26,850	
			नामांतरण विज्ञप्ति पर व्यय	210,950	
			परिषद मानदेय	147,600	
			विद्युत संयोजन प्रतिभूति राशि	10,000	
			बैंक चार्जेंस एवं कटोत्रा	1,239	
			आय की व्यय पर अधिकता		18,435,516
		89,501,101			89,501,101
ये वित्तीय विवरण हमारे द्वारा तैयार किए गए हैं। हम उपरोक्त विवरणों की सत्यता को प्रमाणित करते हैं।					
मुख्य नगरपालिका अधिकारी			आज की तिथि की हमारी रिपोर्ट के अनुसार।		
लेखाधिकारी			कृते, एस. बी. सी. जे. एण्ड एसोसिएट्स		
			चार्टर्ड अकाउंटेंट्स		
			फ़र्म रजिस्ट्रेशन नं.: 007051C		
			सी. ए. श्रेयांस बोकाड़िया		
			भागीदार		
दिनांक : 28/03/2024			मैम्बरशिप नं.: 430372		
स्थान : बदनावर			UDIN:24430372BKERYL6604		

मुख्य नगरपालिका अधिकारी
नगर परिषद, बदनावर

31-03-2023 को समाप्त होने वाले वर्ष के लिए

नगर परिषद्, बदनावर (जिला- धार)
नगद प्रवाह विवरण
31-03-2023 को समाप्त होने वाले वर्ष के लिए

माह	प्रारम्भिक शेष	माह में प्राप्ति	माह में भुगतान	अंतिम शेष
Apr-22	12,602,904	8,099,506	7,260,664	13,441,746
May-22	13,441,746	6,717,644	7,259,366	12,900,024
Jun-22	12,900,024	5,776,870	6,214,051	12,462,843
Jul-22	12,462,843	2,669,467	5,770,216	9,362,094
Aug-22	9,362,094	2,945,714	6,093,899	6,213,909
Sep-22	6,213,909	7,865,457	5,379,774	8,699,592
Oct-22	8,699,592	10,322,487	7,217,143	11,804,936
Nov-22	11,804,936	2,091,440	3,504,995	10,391,381
Dec-22	10,391,381	2,942,403	1,921,942	11,411,842
Jan-23	11,411,842	13,525,764	7,658,838	17,278,768
Feb-23	17,278,768	4,082,022	5,496,273	15,864,517
Mar-23	15,864,517	131,082,147	8,302,422	138,644,242
Cash Book Diff. Adjustment	138,644,242	1,380,180	-	140,024,422

ये वित्तीय विवरण हमारे द्वारा तैयार किए गए हैं। हम उपरोक्त विवरणों की सत्यता को प्रमाणित करते हैं।

आज की तिथि की हमारी रिपोर्ट के अनुसार।

कृते, एस. बी. सी. जे. एण्ड एसोसिएट्स
चार्टर्ड अकाउंटेंट्स
फ़र्म रजिस्ट्रेशन नं.: 007051C



Signature

मुख्य नगरपालिका
अधिकारी

लेखाधिकारी

सी. ए. श्रेयांस बोकाड़िया
भागीदार

दिनांक : 28/03/2024
स्थान : बदनावर

मैम्बरशिप नं.: 430372
UDIN:24430372BKERYL6604

Signature
मुख्य नगरपालिका अधिकारी
नगर परिषद्, बदनावर