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**NAGAR PARISHAD GAROTH DISTRICT  
- MANDSAUR (M.P)**

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**AUDIT REPORT FOR THE YEAR  
ENDING 2022-23**

**BY**

**BORKAR & MUZUMDAR  
CHARTERED ACCOUNTANTS**

**212, Fortune Ambiance Dhakka Wala Kua ,South Tukoganj,  
Indore (M.P).**

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**EMAIL: [namit@bnmca.com](mailto:namit@bnmca.com)**

**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF GAROTH NAGAR PARISHAD**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2023, attached herewith, of GAROTH Nagar Parishad, MANDSAUR. 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;
- We report the following observations/discrepancies/inconsistencies:  
"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-1 to B-6.
- Details regarding revenue collection against the previous collection targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- 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. Balance Sheet for the year ending 2022-23 is not prepared by the parishad.
  - IV. 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' give a true and fair view of the Receipts and Payments account of the GAROTH Nagar Parishad for the year ended on as at 31st March 2023.

**For BORKAR & MUZUMDAR**  
**Chartered Accountants**  
**Firm Registration No. 101569W**

**CA. NAMIT AGARWAL**  
**Partner**  
**M. No. 533747**  
**UDIN: 24533747BKFQGL5842**

**Place: MANDSAUR.**  
**Date: 11-12-2023**

  
**BORKAR AND MUZUMDAR**  
**Chartered Accountants**  
**FRN - 101569W**

  
**मुख्य नगर पालिका अधिकारी**  
**नगर परिषद् गरौठ**

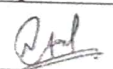
**Notes to the accounts – Annexure “A”**

- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 Mukhyamantri Adoh Sanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.

**Audit of Revenue**

S. No.	Indicators	Observation	Remarks																				
1.	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 2022-23 and details of various sources have been reported in <b>Receipt &amp; Payment Account</b> .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow growth.																				
2.	The 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.	<div>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</div> <table><thead><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr></thead><tbody><tr><td colspan="5"><b>Jalkar less deposited in Bank</b></td></tr><tr><td colspan="5"><b>Sampatti Kar less deposited in Bank</b></td></tr><tr><td colspan="5">SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)</td></tr></tbody></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	<b>Jalkar less deposited in Bank</b>					<b>Sampatti Kar less deposited in Bank</b>					SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)					No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																			
<b>Jalkar less deposited in Bank</b>																							
<b>Sampatti Kar less deposited in Bank</b>																							
SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)																							
3.	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, SamekitKar, ShikshaUpkar, NagariyaVikasUpkar and other tax have been prepared in <b>Annexure - “B-1”</b> .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year																				
4.	Delay beyond 2	The amount received through different revenue	No discrepancies.																				

  
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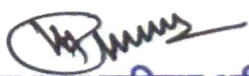
  
**BORKAR AND MUZUMDAR**  
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	working days shall be immediately brought to the notice of Commissioner/CMO.	sources have been deposited in bank on the same day when received except in some cases which are annexed to this report. <b>Annexure "B-2"</b> .	
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2022-23 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments are made under <b>Audit of FDRs</b>
7.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

#### Audit of Expenditure

S. No.	Indicators	Observations	Remarks
1.	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.2022-23. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in <b>Annexure "C"</b> .
2.	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. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as <b>Annexure-"B-3"</b>	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatri bahatta to employee) Parishad has to recover the excess amount expended from the particular employee details of which is given in the <b>Annexure "B-5"</b>
3.	Auditor shall check monthly balance of the Cash Book & guide the	We examined the daily balances of the cash book and arithmetical & clerical errors have been	Municipality has to more focus on arithmetical errors.

  
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	accountant to rectify the errors.	identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	
4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The funds allocated for particular schemes were used only for that scheme.	No utilization certificate provided by the Parishad. There is no grant register updated by the parishad. We are unable to comment on the utilization of grants
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	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.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on	UC'S are prepared by the management of the ULB.



S. No.	Indicators	Observations	Remarks
	records and creation of Fixed Assets.	timely basis as and when they are being asked from the higher authority/sanctioning authority.	

### Audit of Book Keeping

S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	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.	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 Discrepancies found.
4.	Bank Reconciliation	Municipality is preparing bank	Totaling mistakes need to

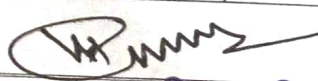
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S. NO.	Indicators	Observations	Remarks
	Statement shall be verified from the records of U LB & the bank concerned.	reconciliation statements for its bank accounts. All the statements are annexed to this report in <b>Annexure-"B-6"</b> .	be avoided.
5.	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 reconciled the accounts of receipts and payments for the grant received and utilized during the year. Details annexed in <b>B-4</b>	No utilization certificate provided by the Parishad. There is no grant register updated by the parishad. We are unable to comment on the utilization of grants.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

#### Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in <b>Annexure "B-5"</b> .	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper	FDs get auto renewed.

  
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S. No.	Indicators	Observations	Remarks
		register and records for the FDRs and they are in agreement with the physical FDRs.	
3.	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 found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

#### Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	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.2022-23 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	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 except in the cases where only one bidder was involved in the bidding process.	None
3.	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 and the same have been accounted for in the books of account.	None
4.	The bank guarantee, if received in lieu of bid processing fee/performance guarantee	There are no Bank guarantee	No such instances found

  
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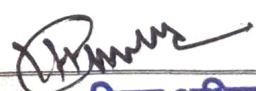
  
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S. No.	Indicators	Observations	Remarks
	shall be verified from the issuing bank.		
5.	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.
6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

### Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
2.	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	None
3.	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue	HUDCO loan avail for Shari Payjal Yojana and the project is not yet completed so question of realization of the revenue does not arise.	None

  
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S. No.	Indicators	Observations	Remarks
	or not. He shall also comment on the possible reasons for non-generation of the revenue.		
4.	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.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed

**NAGAR PARISHAD GAROTH, DISTRICT MANDSAUR**

**Annexure "B-1"**

S. No.	Particulars	Audited Actual 22-23(C)	Budgeted 22-23(C)	Comparison from Budgeted in %
1	Property tax	1184965	3250000	-63.54
2	Samekit Kar	352243	600000	-41.29
3	Shiksha Kar	275520	500000	-44.90
4	Vikas Kar	1441834	600000	140.00
5	Jalkar	2457061	4880000	-49.65


**Annexure "B-2"**

**Amount deposited in the Bank after 2 working days: NIL**

  
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**Annexure "B-3"**

**Discrepancies observed during Audit of Expenditure: NIL**

  
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**Annexure "B-4"****Details of Grant released and utilization in the year**

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant	Utilisation from municipal fund
मूलभूत	No utilization certificate provided by the Parishad				
मुख्यमंत्री शहरी स्वच्छता मिशन					
राज्य वित्त आयोग					
सडक मरम्मत अनुविधायक निधि					
विशेष निधि					
झील तालाब संरक्षण योजना					
15 वा वित्त आयोग					
मुख्यमंत्री शहरी अधोसंरचना विकास योजना तृतीय चरण					
कुल योग					

**Annexure-"B-5"**

Bank Name	FDR Date	Maturity Date	FDR Amount
N/A	N/A	N/A	N/A

**For BORKAR & MUZUMDAR**  
**Chartered Accountants**  
**Firm Registration No. 101569W**

**CA. NAMIT AGARWAL**  
**Partner**  
**M. No. 533747**  
**UDIN: 24533747BKFQGL5842**

**Place: MANDSAUR.**  
**Date: 11-12-2023**

  
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नगर परिषद GAROTH  
प्रति भुक्तन 31.03.2023 कि इस्तिथि मे


Particulars	Amount	Particulars	Amount
<b>Opening Balance</b>	<b>1,63,42,037.00</b>	<b>Payments</b>	<b>6,88,60,186.00</b>
AU Bank Shamgarh	10,786.00	Sundry Creditors	1,09,77,861.00
Narmada Gramin Bank		Penison	1,94,801.00
892	14,66,806.00	Interest	1,15,720.00
Satpura Narmada GB		Service Tax Charges	6,87,110.00
FDR1	25,00,000.00	TDS- Thekedar	7,94,800.00
Satpura Narmada GB		TDS- Yojana Vyae	57,456.00
FDR2	20,53,870.00	Rectification	6,22,055.00
SBI Adhosanrachana		SD Return	2,000.00
FDR	15,00,000.00	Water Resvriour	3,00,000.00
SBI Bank 8274	5,65,326.00	Mis Exp.	2,15,851.00
State Bank of India-041	47,65,810.00	Salary	2,57,97,190.00
State Bank of India-619	11,27,034.00	Wages	1,56,100.00
SDRF FC FDR	12,60,000.00	Bonus & Anugraha	4,00,000.00
State Bank FDR 3	1,19,383.00	Retirement Benefits	5,25,000.00
State Bank FDR 4	2,50,289.00	Electricity Expenses	90,68,197.00
Zila Sahakari Kendriya		Web Internet Exp	90,958.00
Bank 803	7,22,733.00	Newspaper Expenses	30,568.00
<b>receipts</b>	<b>7,92,98,532.00</b>	Printing & Stationery Exp	3,23,639.00
14 VA Rajya Vitt Aayog	36,04,000.00	Fuel Expenses & Vechicle Exp	21,51,935.00
Rectification	3,77,466.00	Insurance Exp -Vahan	2,19,402.00
Insurance	4,000.00	Local Fund Audit Shulk	1,58,066.00
Service Tax	20,666.00	Consultancy Fees	11,600.00
Labour Tax	10,333.00	Advertisment Exp.	6,72,992.00
Royalty	19,052.00	Festival Exp	18,33,317.00
TDS- Thekedar	21,296.00	Aadhyashk evam Parshad Mandey	49,200.00
TDS- Yojana Vyae	7,426.00	Other Exp.	3,22,010.00
SD	72,330.00	Medicine	12,980.00
Road -Tar Coal	6,800.00	Bulk Purchase-Engineering Stores	16,56,755.00
Other Income	5,92,030.00	Bulk Purchase-Checmical/Swachhata Samagri	33,77,156.00
Property Tax Bakaya	6,76,002.00	Bulk Purchase from GEM Porta	38,43,399.00
Property Tax Current	5,08,963.00	Rent Exp	1,44,927.00
Samekit Kar Bakaya	1,94,508.00	R & M-Machinery	3,98,228.00
Samekit Kar Current	1,57,735.00	R & M-Office Equipment	2,61,303.00
Siksha Upkar Bakaya	1,55,137.00	R & M-Road	2,51,930.00
Siksha Upkar Current	1,20,383.00	R & M-Public Toilets	1,64,876.00
Nagariya Sahari Vikas		R & M-Paly Ground & Stadium	4,16,194.00
upkar Bakaya	1,59,820.00	R & M-Other Waterways	74,075.00
Nagariya Sahari Vikas		R & M-Water Dist Pipeline	79,270.00
upkar Current	12,82,014.00	R & M-Public Light Others	3,45,975.00
Jal Kar Bakaya	6,46,230.00	R & M-Carts	74,204.00
Jal Kar Current	18,10,831.00	R & M-Water Reservoir	1,83,339.00
Rent - Bakaya	1,37,881.00	R & M-others	8,80,652.00
Adhibhar	7,725.00	R & M-Vehicle Others	6,42,359.00
Mudrank Shulk	64,51,131.00	R & M-Other Furnitures	57,435.00
Octroi	2,14,87,548.00	General Provident Fund	2,17,301.00
Sankul Shop Rent	9,48,356.00		
Premium Shop Rent	1,28,21,000.00		
Market Rent	4,60,997.00		
Swachhta Kar	1,39,545.00		
Animal Tax	2,090.00		
Karyalaye Rent	6,11,000.00		
Lease Rent	1,67,962.00		
marriage registration			
fee	4,100.00		
license fee	4,000.00		
Building Map Fees	9,996.00		
Prman Patra & Pratilipi	17,285.00		
Vininiyam Shulk	150.00		
Application Fees	26,655.00		
Tap Changing Charges	30,400.00		
Nigam Shulk	3,752.00		
Namantaran Shulk	1,07,626.00		
Advertisment Charges	29,875.00		
Maintenance Charges	1,36,885.00		
water tanker charges	46,965.00		
Public toilet Charges	40,500.00		
Other Charges	1,91,901.00		
Form Shulk	10.00		
Other Income	14,200.00		
Interest Income	72,195.00		
Rajya Vitt Aayog	7,30,000.00		
Road Development			
Fund	22,17,000.00		
Mulboot	13,20,000.00		
Mukhyamantri			
Aadosanrachna	30,42,002.00		
Mukhyamantri			
Swachhta Mission			
Other Grant	1,75,70,778.00		
Prabhandan Yojna			

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			Closing Balance		2,67,80,383.00
			AU Bank Shamgarh	12,709.00	
			Narmada Gramin Bank 892	27,18,419.00	
			Satpura Narmada GB FDR1	25,00,000.00	
			SBI Adhosanrachana FDR	21,40,232.00	
			SBI Bank 8274	31,65,837.00	
			State Bank of India-041	1,39,93,983.00	
			SBM State Bank of India-619	11,27,034.00	
			State Bank FDR 3	1,19,383.00	
			State Bank FDR 4	2,50,289.00	
			Zila Sahakari Kendriya Bank 803	7,52,497.00	
			9,56,40,569.00		9,56,40,569.00



**BORKAR AND MUZUMDAR**  
Chartered Accountants  
FRN - 101569W



**मुख्य नगर पालिका अधिकारी**  
**नगर परिषद् गरोठ**

नगर परिषद का हलका		
राजस्व व्यय		
31-03-2023 को समाप्त होने वाले वर्ष के लिए		
	राशि	राशि
Establishment cost		2,73,39,592
Salary, Wages and Employee Benefit relocation allowance	2,73,39,592.00	
Travel allowance		
administrative expenses		13,12,585
accounting fees/ Auditing	1,58,066.00	
advertising expense	6,72,992.00	
Accounting examination fee		
GPI Expenses		
GPS Expense		
Interest Charge	1,15,720.00	
lic deduction		
Newspaper Expenses	30,568.00	
nps deduction		
Legal Charges	11,600.00	
telephone charges		
Stationery & Printing	3,23,639.00	
operation and maintenance		2,49,33,410
Buy Engineering Store	16,56,755.00	
buy Gem Portal	38,43,399.00	
Misc Exp	2,15,851.00	
rent expense	1,44,927.00	
cleaning supplies shopping	33,77,156.00	
Medicine Bulk Purchase	12,980.00	
Other Expenses	3,22,010.00	
Fuel Exp	21,51,935.00	
Insurance Exp	2,19,402.00	
Repairs	38,29,840.00	
safe shopping		
electrical goods shopping		
power cost	90,68,197.00	
e. nvidia task		
green net purchase		
GST filing fee		
buy handloom items		
purchase hardware items		
hotel rental		
hydraulic pump		
IEC Activity Payment		
income tax filing fees		
internet expense	90,958.00	
water supply system		
jcb hire		
grocery store		
sound system expense		
wood action		
skip cashing expense		
lift servicing		
live telecast expense		
LSGD fee		
machine rental		
buy mask		
health facility		
meeting expenses		
motor purchase		
buy oil		
online tender work payment		
clearance consulting expenses		
belly cry		
photocopying charges		
ppe kit		
property tax double deposit refund		
refreshments		
rent expense		
reparing		
tractor insurance		
tractor servicing		
buy tube		
similar expenditure		
gratuity tax payment		
Other Expenses		
valve rod made		
water consumption		
website development cost		
gardening expenses		


मुख्य नगर पालिका अधिकारी  
नगर परिषद गरोठ

BORKAR AND MUZUMDAR




Garden Cleaning Supplies		
GIS mapping work		
gl code budget		
buy sanitizer		
Bank charge		
<b>program expenditure</b>		<b>18,33,317</b>
festival expenses	18,33,317.00	
		<b>5,54,18,904</b>

  
**BORKAR AND MUZUMDAR**  
 Chartered Accountants  
 FRN - 101569W

  
**मुख्य नगर पालिका अधिकारी**  
**नगर परिषद् गरोठ**

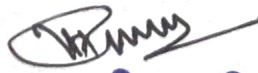
नगर परिषद का बजट		
राजस्व आय		
31-03-2023 को समाप्त होने वाले वर्ष के लिए		
Rates and Tax Revenue	राशि	राशि
		58,60,983
property tax existing	5,08,963.00	
property tax arrears	6,76,002.00	
Samekit Kar Bakaya	1,94,508.00	
Samekit Kar Current	1,57,735.00	
Siksha Upkar Bakaya	1,55,137.00	
Siksha Upkar Current	1,20,383.00	
Nagariya Sahari Vikas upkar Bakaya	1,59,820.00	
Nagariya Sahari Vikas upkar Current	12,82,014.00	
Jalkar Chalu	18,10,831.00	
Jalkar Bakaya	6,46,230.00	
Swachhta Kar	1,39,545.00	
Animal Tax	2,090.00	
Aadhibhar	7,725.00	
specified revenue and compensation		5,64,22,459
Octroi	2,14,87,548.00	
state finance commission	7,30,000.00	
Road Development Fund	22,17,000.00	
Mulbhoot	13,20,000.00	
MLA Fund		
Mukhyamantri Aadosanrachna	30,42,002.00	
Mukhyamantri Swachta Mission	-	
Other Grant	1,75,70,778.00	
Prabhandan Yojna		
14 va vitt	36,04,000.00	
passenger Tax		
Mudrank Shulk	64,51,131.00	
rental income from municipal properties		1,57,39,226
shop rent arrears	1,37,881.00	
shop rent	9,48,356.00	
Premium Shop Rent	1,28,21,000.00	
Vehicle Rent		
Building Map Fees		
other rental income	12,39,959.00	
Other Income	5,92,030.00	
fees and user charges		6,87,352
Royalty	19,052.00	
Application Fees	26,655.00	
Insurance	4,000.00	
Namantaran Shulk	1,07,626.00	

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद गरोद

  
 नगर पालिका अधिकारी



license fee	4,000.00	
new tap connection income	30,400.00	
Building Map Fees	9,996.00	
Prman Patra & Pratilipi	17,285.00	
Vininiyam Shulk	150.00	
water tanker charges	46,965.00	
Nigam Shulk	3,752.00	
Other Charges	4,13,371.00	
Supervision Charges		
marriage registration fee	4,100.00	
<b>sales and freight charges</b>		-
e.Tender Fee		
<b>Interest earned</b>		<b>72,195</b>
get interest	72,195.00	
<b>other income</b>		-
other income		
Recovery raised due to audit queries		
		<b>7,87,82,215</b>

  
**मुख्य नगर पालिका अधिकारी**  
 नगर परिषद् गरोठ

  
**BORKAR AND MUZUMDAR**  
 Chartered Accountants  
 FRN - 101569W

नगर परिषद ळ त्ख  
आय एवं व्यय खाता  
31-03-2023 को समाप्त होने वाले वर्ष के लिए

मुख्य लेखा शीर्ष		मुख्य लेखा शीर्ष	
revenue expenditure	राशि	revenue income	राशि
installation cost	2,73,39,592	Rates and Tax Revenue	58,60,983
administrative expenses	13,12,585	specified revenue and compensation	5,64,22,459
operation and maintenance	2,49,33,410	rental income from municipal properties	1,57,39,226
interest and finance charges	-	fees and user charges	6,87,352
program expenditure	18,33,317	sales and freight charges	-
Revenue Grant, Contribution and Economic Concession	-	Revenue Grant, Contribution and Subsidy	-
		investment income	-
		Interest earned	72,195
Excess of income over Expenditure (1-2)	2,33,63,311		-
कुल	7,87,82,215	कुल	7,87,82,215



**मुख्य नगर पालिका अधिकारी**  
नगर परिषद् गरोठ

  
**BORKAR AND MUZUMDAR**  
Chartered Accountants  
FRN - 101569W

Revised Abstract Sheet for reporting on Audit for Financial Year 2022-23

Nagar Parishad Garoth - Annexure - C

Sr. No.	Parameters	Description	Actual 2022-23	% of Growth	Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs				
	राजस्व कर वसूली	Actual 21-22				
(i)	संपत्तिकर	1313056	1184965	-9.76%	Growth rate has been observed	Efforts should be given on maintaining the growth rate
(ii)	समीकित कर	375627	352243	-6.23%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate
(iii)	नगरीय विकास उपकर	299327	1441834	381.69%	Growth rate has been observed	
(iv)	शिक्षा उपकर	308459	275520	-10.68%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate
	कुल योग	2296469	3254562	41.72%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate
	गैर राजस्व वसूली					
(i)	जल उपभोक्ता प्रभार	1744623	2457061	40.84%	Growth rate has been observed	Efforts should be given on maintaining the growth rate
(ii)	जोस कर्मचारी प्रबंधन व्ययोंका प्रभार	0	0	0.00%		
(iii)	अन्य कर / शुल्क			0.00%		Efforts should be given on maintaining the growth rate
	कुल योग	1744623	2457061	40.84%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate
	महा योग	4041092	5711623	41.34%	Negative Growth rate has been observed	
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.				
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPNIM guidelines.	
4	Audit of FDR	FDR exists are already mentioned in the report				
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except.			FDRs are on auto renewal mode	Nil
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.			The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund			We didn't came across any such diversion of fund.	Nil

BORKAR AND MUZUNDAR  
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Seal & Signature of Auditor

मुख्य नगर पालिका अधिकारी  
मुख्य नगर पालिका अधिकारी  
नगर परिषद् गरोठ