

**AUDITED ANNUAL ACCOUNTS
(FOR THE YEAR ENDED 31st MARCH, 2023)**

Nagar Palika Parishad

Chanderi (MP- 473446)

AUDITORS:

JAIN & RATHORE

**CHARTERED ACCOUNTANTS
GWALIOR**

JAIN & RATHORE
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To The Chairmen
NAGAR PALIKA PARISHAD, CHENDERI (MP)

Report on the audit of the Financial Statements

Opinion

We have audited the financial statements of NAGAR PALIKA PARISHAD, CHENDERI (MP) ("the Entity"), which comprise the Balance Sheet as at March 31, 2023, and the Income & Expenditure Account, and Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Nagar Palika Act ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Principles generally accepted in India, of the state of affairs of the Entity as at 31st March, 2023, its Excess of Income and its receipts and payment for the year ended on that date,


- a) In the case of the balance sheet, of the state of affairs of the Entity as at March 31, 2023
- b) In the case of the Income & Expenditure Account, of the Excess of Income the period ended on that date and
- c) In the case of receipts and payment, for the Receipts & Payment Account for the year ended on that date

Basis of Opinion

We conducted our audit in accordance with the Accounting Standards (AS). Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Entity in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.


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Chanderi (Ashoknagar)


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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined there is no reportable key matters.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the Entity is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Entity in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified by the ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Entity 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.


In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those Management of the Entity are also responsible for overseeing the Entity's financial reporting process.

Auditor's responsibilities for the audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.


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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements:

1. As required by our appointment's term and conditions we give in the 'Annexure C', a statement on the matters specified in abstract sheet for reporting on audit pares for the financial year 2022-2023, to the extent applicable.
2. As required by our appointment's term and conditions our comment on specific area, as given in our appointment letter, are attached with this report.

for JAIN & RATHORE

Chartered Accountants

FRN: 014518C

(ANANT PANKAJ JAIN)

Partner

MRN: 409661

UDIN: 23409372B6WPGI9627

Date :29-09-2023

Place: Gwalior

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MUNCIPAL COUNCIL CHANDERI

AUDIT OBSERVATIONS

Audit of Revenue:-

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Accounts.
- CMO gives 2 working days for the Deposition of Money to the Bank but at the time of Auditing we had found many times delay in depositing money in bank account sometimes due to bank holiday or some other reason, at the end of financial year there is difference of Rs 2663 which need to be deposited at earliest in bank account. CMO must ensure regular deposit of cash in bank account.
- Cash Book has been verified with Receipts and Payments vouchers & ROKARIYA Receipts Cash Book.
- No, we have not seemed any Investment on lesser Interest Rate.
- Receipts & Payment A/c, Income & Expenditure A/c which has been enclosed with the Audit Report were provided by the council and examined by us on sample basis.

Audit of Expenditures:-

- We covered the Expenditures on the sample basis during the process of Audit.


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- While checking Accountant Cash Book and Vouchers provided us, the bills and vouchers were found satisfactory according to Books.
- We verified that Expenditures of Particulars schemes were not over Budget and Expended according to guidelines, Directives, Acts and Rules issued by Government of India / State Government.
- All the expenses were under financial propriety and the Expenditure was according to the Financial and Administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping:-

- We couldn't check all the books of Accounts which were maintained by the Municipal Council.
- Except Cash Book, Many registers/ Records have not been maintained properly. Some observations in respect of records of ULB are as follows –

Accounts Department

Audit observations are as follows –

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- Some irregularities were observed regarding obtaining and maintenance of Bills and Vouchers files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper Stamps on Cash Book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

Store Department

- Due to non-availability of last year's store records. We are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection Books (Vasooli Khate) were found non-submitted back to the store according to the store records.
- As per our observations, the daily revenue collection was deposited timely into bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were not maintained properly.
- Log Books were not found.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department



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- Proper records for repairing of Motor Pumps, Hand Pumps, Pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the Audit of Note Sheets which was enclosed with the vouchers, we found that proper work process was followed by the ULB.


Audit of FDRs:-

- While Auditing , we found that there are 1 FDRs made by the ULB. It is recorded in the cash book.
- No, FDRs/ TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders:-

- During the Audit we have not been provided any Tender File. However, on the basis of examination of Note Sheets attached to the Vouchers, we found some irregularities and have been shown at respective place in this Audit report.
- No, Bank Guarantee has been received.


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Audit of Grants & Loans:-

- We examined all the grants received from the State Government and Some of their utilization on sample basis.
- During the Audit, We found that some grants are like mixed nature i.e. Capital & Revenue nature therefore in that cases we can't bifurcate how much portion belongs to Revenue or Capital except that all grants have been used for the purpose for which grants have received.

Date:- 29-09-2023

Place:- Gwalior

UDIN No.:


For JAIN & RATHORE
CHARTERED ACCOUNTANTS




CA ANANT PANKAJ JAIN

(Partner)

Member No.:409372


ACCOUNTANT
Municipal- Council
Chanderi (Ashoknagar)


मुख्य नगरपालिका अधिकारी
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NAGAR PALIKA PARISHAD - CHANDERI (M.P.)
BALANCE SHEET
As on 31st MARCH 2023

		(Amount in ₹)	
Liabilities	Amount	Assets	Amount
Reserves & Surplus	307353153.52	Fixed Assets	280286164.00
Opening Balance	294946793.24	Opening Block	278035140
	35402987.00	Additions (Sch 26)	2251024
Grants & Contribution Received			
Payment towards Grants & Contribution	0.00		
	-22996626.72		
Gross Surplus/Deficit		Investments	10773023.00
		Investments -Other Funds	10773023.00
Loans	98984333.00	Additions (Sch-31)	-
HUDCO Loan	58984333.00		
Yojna Loan	40000000.00		
		Current Assets	122066716.52
Current Liabilities	6788417.00	Cash-in-hand	2663
Deposits Received	6788417.00	Bank Accounts	33789905.52
			1967129.00
		Loans,Advances and Deposits	
			27976606.00
		Stock in Hand (Inventories)	
		Sundry Debtors	58330413.00
Total	413125903.52	Total	413125903.52

As per our report of even date annexed.

For JAIN & RATHORE
CHARTERED ACCOUNTANTS


CA. ANANT PANKAJ JAIN
(Partner)
Mem. No. 409372

Date : 29/09/2023
Palce : Gwalior


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NAGAR PALIKA PARISHAD - CHANDERI (M.P.)

RECEIPT & PAYMENT ACCOUNT

FOR THE PERIOD FROM 1st APRIL 2022 TO 31st MARCH 2023

(Amount in ₹)

Receipts	Amount	Payments	Amount
Opening Balance		<u>Payments</u>	
Cash In Hand	131.00	Establishment Expenses (Sch -10)	5,76,47,599.32
Cash At Bank	1,48,79,869.24	Administrative Expenses (Sch - 11)	70,05,950.00
		Operations & Maintenance (Sch - 12)	1,31,32,870.00
		Interest & Finance Charges (Sch - 13)	3,423.40
<u>Receipts</u>		Programme Expenses (Sch - 14)	20,35,168.00
Tax Revenue (Sch - 1)	60,07,211.00	Miscellaneous expenses (Sch-17)	45,028.00
Assigned Revenues & Compensation (Sch-2)	3,95,97,380.00		
Rental income from Municipal Properties (Sch-3)	64,48,911.00	Investment-Other Funds (Sch-31)	-
Fees and User Charges (Sch - 4)	13,55,854.00		
Sale & Hire Charges (Sch - 5)	2,27,000.00	Acquisition of Fixed Assets(Sch-26)	22,51,024.00
Revenue Grants, Contributions & Subsidies (Sch-6)	-	Loan Repaid (Sch - 18)	24,97,773.00
Income from Investments - General Fund (Sch-7)	9,65,790.00	Deposits Paid (Sch -32)	87,85,585.00
Interest Earned (Sch-8)	2,32,286.00		
Other Incomes (Sch - 9)	20,38,980.00		
Fixed Deposit Redemption	2,00,00,000.00	Closing Balance	
Grant & Contribution (Sch-20)	3,54,02,987.00	Cash in Hand	2,663.00
Deposit Received (Sch- 19)	40,590.00	Cash At Bank	3,37,89,905.52
TOTAL	12,71,96,989.24	TOTAL	12,71,96,989.24

As per our report of even date annexed.

For, JAIN & RATHORE

CHARTERED ACCOUNTANTS

CA. ANANT PANKAJ LAIN
(Partner)

Mem. No. 409372

Date : 29/09/2023

Palce : Gwalior

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NAGAR PALIKA PARISHAD - CHANDERI (M.P.)
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1st APRIL 2022 TO 31st MARCH 2023

(Amount in ₹)			
Expenditure	Amount	Income	Amount
Establishment Expenses (Sch -10)	5,76,47,599.32	Tax Revenue (Sch - 1)	60,07,211.00
Administrative Expenses (Sch - 11)	70,05,950.00	Assigned Revenues & Compensation (Sch - 2)	3,95,97,380.00
Operations & Maintenance (Sch - 12)	1,31,32,870.00	Rental income from Municipal Properties (Sch - 3)	64,48,911.00
Interest & Finance Charges (Sch - 13)	3,423.40	Fees and User Charges (Sch - 4)	13,55,854.00
Programme Expenses (Sch - 14)	20,35,168.00	Sale & Hire Charges (Sch - 5)	2,27,000.00
Miscellaneous expenses (Sch-17)	45,028.00	Revenue Grants, Contributions & Subsidies (Sch-6)	-
Gross Surplus of Income over Expenditure	-2,29,96,626.72	Income from Investments - General Fund (Sch-7)	9,65,790.00
		Interest Earned (Sch-8)	2,32,286.00
		Other Income (Sch-9)	20,38,980.00
TOTAL	5,68,73,412.00	TOTAL	5,68,73,412.00

As per our report of even date annexed.


For JAIN & RATHORE
CHARTERED ACCOUNTANTS


CA. ANANT PANKAJ JAIN
 (Partner)

Mem. No. 409372

Date : 29/09/2023

Palce : Gwalior


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NAGAR PALIKA PARISHAD - CHANDERI (M.P.)
Sub Schedule forming Part of Balance Sheet Account

Schedule BS - 1: Tax Revenue


Account Code	Particulars	Current year 2022-23 (Rs.)
11001	Property Tax	39,16,683.00
11002	Water Tax	19,91,631.00
11003	Surcharge	-
11005	Lighting Tax	-
11011	Advertisement Tax	-
11012	Pilgrimage Tax	-
11031	Consolidate Tax	36,498.00
11041	Education Tax	2,847.00
11080	Other Taxes	59,552.00
	Total Tax Revenue	60,07,211.00


Schedule BS - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current year 2022-23 (Rs.)
12010	Taxes and Duties collected by others	71,31,205.00
12020	Compensation in lieu of Taxes / duties	3,24,66,175.00
12030	Compensations in lieu of Concessions	-
	Total Assigned Revenues & Compensation	3,95,97,380.00

Schedule BS - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current year 2022-23 (Rs.)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	61,64,809.00
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	2,84,102.00
	Sub-Total	64,48,911.00
13090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Rental Income from Municipal Properties	64,48,911.00


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Schedule BS- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current year 2022-23 (Rs.)
14010	Empanelment & Registration Charges	2,69,714.00
14011	Licensing Fees	5,005.00
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	20,201.00
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	10,500.00
14040	Other Charges	1,65,253.00
14050	User Charges	8,48,651.00
14060	Other Fees	12,230.00
14070	Service / Administrative Charges	24,300.00
14080	Other Charges	-
	Sub-Total	13,55,854.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Income from Fees & User Charges	13,55,854.00

Schedule BS - 5: Sale & Hire Charges

Account Code	Particulars	Current year 2022-23 (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	2,27,000.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	2,27,000.00

Schedule BS - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2022-23 (Rs.)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	0.00

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Schedule BS - 7: Income from Investments - General Fund

Account Code	Particulars	Current year 2022-23 (Rs.)
17010	Interest on Investments (FDRs)	9,65,790.00
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	965790.00

Schedule BS - 8: Interest Earned

Account Code	Particulars	Current year 2022-23 (Rs.)
17110	Interest from Bank Accounts	2,32,286.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	2,32,286.00

Schedule BS - 9: Other Income

Account Code	Particulars	Current year 2022-23 (Rs.)
18010	Deposits Forfeited	-
1801001	Beneficiary Contribution for Public Toilets	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	20,38,980.00
	Total Other Income	20,38,980.00

ACCOUNT
Municipal- Council
Chanderi (Ashoknagar)

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जिला अशोकनगर (म.प्र.)



Schedule BS -10: Establishment Expenses

Account Code	Particulars	Current year 2022-23
21010	Salaries, Wages and Bonus	4,82,54,134.00
21020	Benefits and Allowances	13,60,669.00
21030	Pension	8,82,122.88
21040	Other Terminal & Retirement Benefits	71,50,673.44
	Total Establishment Expenses	5,76,47,599.32

Schedule BS -11: Administrative Expenses

Account Code	Particulars	Current year 2022-23
22010	Rent, Rates and Taxes	13100
22011	Office maintenance	50,24,836
22012	Communication Expenses	39,084
22020	Books & Periodicals	0
22021	Printing and Stationery	4,34,040
22030	Traveling & Conveyance	-
22040	Insurance	27,489
22050	Audit Fees	1,68,900
22051	Legal Expenses	48,580
22052	Professional and other Fees	6,55,134
22060	Advertisement and Publicity	5,11,587
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	83,200
	Total Administrative Expenses	70,05,950.00
	Less:- Administrative Income	-
	Net Administrative Expenses	70,05,950.00

Schedule BS - 12: Operations & Maintenance

Account Code	Particulars	Current year 2022-23
23010	Power & Fuel	39,10,181
23020	Bulk Purchases	25,81,058
23030	Consumption of Stores	-
23040	Hire Charges	11,64,301
23050	Repairs & maintenance -Infrastructure Assets	4,91,096
23051	Repairs & maintenance - Civic Amenities	5,42,690
23052	Repairs & maintenance - Buildings	-
23053	Repairs & maintenance - Vehicles	4,12,009
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	-
23056	Repairs & maintenance - Electrical Appliances	2,83,878
23059	Repairs & maintenance - Others	6,02,820
23080	Other operating & maintenance expenses	31,44,837
	Total Operations & Maintenance Expenses	1,31,32,870.00

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Schedule BS - 13: Interest & Finance Charges

Account Code	Particulars	Current year 2022-23
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	3,423.40
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	3,423.40

Schedule BS - 14: Programme Expenses

Account Code	Particulars	Current year 2022-23
25010	Election Expenses	4,49,843
25020	Own Programs	15,85,325
25030	Share in Programs of others	-
	Total Programme Expenses	20,35,168.00

Schedule BS - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current year 2022-23
26010	Grants [specify details]	
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-


Schedule BS - 16: Store Purchased

Account Code	Particulars	Current year 2022-23
43010-03	Water Material	
43010-05	Electricity Material	
43010-07	Sanitation Material	
	Total Stores Purchased	-

Schedule BS - 17: Miscellaneous expenses

Account Code	Particulars	Current year 2022-23
2716001	Misc. Expenses	45,028.00
	Total Miscellaneous Expenses	45,028.00


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Schedule BS - 18: Loan Repaid

Account Code	Particulars	Current year 2022-23
3312000	Loan from State Government	-
3313000	Loan from Other Government Agencies	2497773
	Total Loan Repaid	2497773

Schedule BS - 19: Deposits Received

Account Code	Particulars	Current year 2022-23
3401011	Security Deposit from Contractor	-
3401011	With Held & SD	-
3402000	Revenue Deposit	-
3408000	Other Deposit	40590.00
	Total Deposits Received	40590.00

Schedule BS - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current year 2022-23
320100	Grant from Central Government	1,75,89,000.00
320200	Grant from State Government	1,10,43,987.00
320300	Grant from Other Govt. Agencies	-
320800	Other Grant	67,70,000.00
	Total	
	Less - Grants	-
	Net Grant & Contribution for Specific Purpose Received	3,54,02,987.00

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Schedule BS - 21: Earmarked Funds Paid

Account Code	Particulars	Current year 2022-23
3115000	Sinking Fund	-
3115000	Rastriya Parivar Sahayata	-
3115000	Samajik Surksha Pension	-
3117000	Trust or Agency Fund	-
	Total Earmarked Fund Paid	-
	Less: Samajik Suraksha Pension	-
	Net Earmarked Fund Paid	-

Schedule BS - 22: Deposit Works (Net)

Account Code	Particulars	Current year 2022-23
3411000	Deposit for Civil Works	-
3418000	Deposit for Other Works	-
	Total Deposit Work	-
	Less: Payment	-
	Net Deposit Work	-

Schedule BS - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current year 2022-23
4311000	Property Taxes	-
4312000	Water Tax-O/s	-
4313000	Fees & User Charges	-
4314000	Other Sources	-
4312005	Other Taxes	-
4315000	Receivable from Govt.	-
	Total Realisation form Debtors	-

Schedule BS - 24: Payment to Sundry Creditors

Account Code	Particulars	Current year 2022-23
3501000	Creditors	-
3501100	Employee Liabilities	-
3501300	Telephone bill outstanding	-
3501302	Electricity bill outstanding	-
3502000	Recoveries Payable	-
3503000	Govt. Dues Payable	-
3508000	Other (Provisions)	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-
	Total Payment to Creditors	-

Schedule BS - 25: Reserve Funds Paid

Account Code	Particulars	Current year 2022-23
3115000	General Fund	-
	Total Reserve Funds Paid	-

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Schedule BS - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current year 2022-23
4101000	Land	-
4102000	Building including Class-II Civil Structures	5,92,926.00
4103000	Roads & Bridges	13,29,591.00
4103100	Sewerage & Drainage	-
4103200	Water Ways	-
4103300	Public Lighting	-
4103400	Sanitation & Solid Waste Mangement System	-
4104000	Plant & Machinery	3,28,507.00
4105000	Vehicle	-
4106000	Office & Other Equipments	-
4107000	Furniture & Fixtures	-
4108000	Other Fixed Assets	-
4120000	Work in Progress	-
4120000	Less:- Receipt	-
	Assets from Specific Grant	-
	Assets from Special Fund	-
	Total Acquisition/Purchase of Fixed Assets	22,51,024.00

Schedule BS - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current year 2022-23
3208000	Premium & Income from Shop	-
	Less:-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-

Schedule BS - 29: Loans & Advances

Account Code	Particulars	Current year 2022-23
4601000	Loan & Advances to Workers	-
4604000	Advances to Suppliers & Cntractors	-
4608000	TDS on Interest (FDRs)	-
	Other Recevable	-
	Sub-Total	-
	Less:- Advances to Employee	-
	Net Loans & Advances	-

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Schedule BS - 30 Loan Received

Account Code	Particulars	Current year 2022-23
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	-
	Total Loan Received	-


Schedule BS - 31 Investments-Other Funds


Account Code	Particulars	Current year 2022-23
42180	Investments-Other Funds (FDR)	-
	Total Loan Received	-

Schedule BS - 32: Deposits Paid

Account Code	Particulars	Current year 2022-23
3401011	Security Deposit from Contractor	8785585.00
3401011	With Held & SD	-
3402000	Revenue Deposit	-
3408000	Other Deposit	0.00
	Deposits Paid	8785585.00




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Comparision Between Balance as per Bank Statement & Balance as per Books (FY 22-23)

S.No.	Bank Name	Scheme Name	Bank Acoount No.	Balance as per Cash Book	Balance as per Bank	Difference	Reason for Difference
1	Bank of India	Vidhayak Nidhi	906520110000121	1093573.72	1093573.72	0.00	
2	Punjab and Sindh bank	Sanchit Nidhi	6441000000530	2133080.12	2133080.37	-0.25	Due to Round off
3	SBI Bank	M M Adhosanrachna	37521725273	4900210	4900210.2	-0.20	Due to Round off
4	SBI Bank	Peyjal Yojna	32996708557	21715	21715	0.00	
5	SBI Bank	Swatch Bharat Yojna	37521675832	38220	38220.48	-0.48	Due to Round off
6	SBI Bank	Main Operation account	53029822969	25603106.68	25603107.4	-0.71	Due to Round off

*We have not considered difference up to Rs 1 .As cash book are maintained in rounding of Rs 1


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Name of the Organization: Nagar Palika Parishad Chanderi (MP)				
Date: 29/09/2023				
Financial Year: 2022-23				
Period: 01/04/2022 To 31/03/2023				
Bank Reconciliation Statement				
Sl No	Particulars			Amount
I	Balance as per Books	Cheque Details		3,37,89,905.52
ADD:	Cheques issued but not presented to Bank			Nil
Sl No	Particulars	Cheque No.	Cheque Date	Amount
	TOTAL			-
II	Adjusted Balance			3,37,89,905.52
III	Balance as per Bank			3,37,89,905.52
IV	Difference			0



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Annexure-c

Abstract Sheet For reporting on Audit Paras For Financial Year 2022-23

Name of ULB: Nagar Palika Chanderi (M.P.)

Name of Auditor: Jain & Rathore

Sr. No.	Parameters	Description			Obsevation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2021-22	Year 2022-23	% of Growth		
(i)	संपत्ति कर	3591506	3916683	9.05	संपत्ति कर की वसूली पिछले वर्ष की अपेक्षा इस वर्ष वृद्धि की गई।	संपत्ति कर की वसूली के लिए उचित कदम उठाना चाहिए, जिससे कि सततता बनी रहे।
(ii)	समेकित कर	174142	36498	-79.04	समेकित कर की वसूली पिछले वर्ष की अपेक्षा कम की गई है।	समेकित कर में कम से कम 10% से ज्यादा वृद्धि होना चाहिए।
(iii)	नगरीय विकास उपकर	31264	4537	-85.49	नगरीय विकास उपकर वसूली पिछले वर्ष की अपेक्षा कम की गई है।	नगरीय विकास उपकर में वृद्धि के लिए उचित कदम उठाना चाहिए।
(iv)	शिक्षा उपकर	25523	2847	-88.85	शिक्षा उपकर वसूली पिछले वर्ष की अपेक्षा कम की गई है।	शिक्षा उपकर की वसूली पर ध्यान केंद्रित किया जाये।
	कुल योग	3822435	3960565	3.61	निकाय द्वारा आय संबंधित शीर्षों में डीक से वर्गीकृत नहीं किया गया है समस्त आय को संपत्तिकर में अंकित किया है।	निकाय द्वारा राजस्व कर वसूली पर ध्यान केंद्रित किया जाये एवं आय संबंधित शीर्षों में डीक से वर्गीकृत किया जाये।
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	6742066	6448911	-4.35	भूमि भवन किराये में वसूली पिछले वर्ष की अपेक्षा कम की गई है।	गैर राजस्व वसूली में यह निकाय का मुख्य हिस्सा है यहाँ अधिक वृद्धि की जा सकती है।
(ii)	जल उपभोक्ता प्रभार	2559803	1991631	-22.20	जलकर की वसूली पिछले वर्ष की अपेक्षा इस वर्ष कम की गई है।	जल कर में प्रतिवर्ष वृद्धि की जानी चाहिए।
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	-	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार नहीं वसूला जाता है।	
(iv)	अन्य कर / शुल्क	251243	1410854	461.55	अन्य कर में निकाय द्वारा वसूली गये सभी शुल्क शामिल है।	अन्य शुल्क और विस्तृत रूप से प्रदर्शित किये जाएं।
	कुल योग	9553112	9851396	3.12	निकाय की गैर राजस्व वसूली में पिछले वर्ष की अपेक्षा इस वर्ष वृद्धि की गई।	निकाय की गैर राजस्व वसूली में भूमी भवन किराये पर ध्यान देना चाहिए।
	महा योग	13375547	13811961	3.26	निकाय द्वारा कुल वसूली में पिछले वर्ष की अपेक्षा इस वर्ष वृद्धि की गई।	निकाय को राजस्व वसूली पर अत्यधिक ध्यान केंद्रित करना चाहिए।

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2	Audit of Expenditure	निकाय द्वारा सभी Revenue और capital exp. का ऑडिट किया गया है।	निकाय द्वारा खर्चों को उनके प्रकृति के अनुसार विभाजित नहीं किया जाता है।	निकाय द्वारा विभिन्न प्रकार के खर्च किये जाते खर्चों को विभिन्न भागों में विभाजित होना चाहिए जैसे बिजली पर, सड़क पर आदि।
3	Audit of Book Keeping	निकाय द्वारा 1 मुख्य Cash book रखी गई।	निकाय विभिन्न प्रकार की Scheme के तहत अलग-अलग cash book maintain करना चाहिए।	निकाय विभिन्न प्रकार की Scheme के तहत अलग-अलग cash book maintain करना चाहिए।
4	Audit of FDR	1 FDR निकाय द्वारा की गई है।	निकाय द्वारा नयी FDR नहीं की गई ॥	FDR के ब्याज दर बजार दर के अनुसार है।
5	Audit of Tenders/Bids	सभी आमंत्रित निविदाओं का ऑडिट किया गया है।	निकाय विभिन्न प्रकार की Scheme के तहत अलग-अलग cash book maintain करना चाहिए।	Tender processing की प्रक्रिया को और अच्छे तरह से अपनाया जाए।
6	Audit of Grants & Loans	सभी अनुदान का ऑडिट किया गया है।	निकाय विभिन्न प्रकार की Scheme के तहत अलग-अलग cash book maintain करना चाहिए।	निकाय द्वारा प्राप्त अनुदान cash book में स्पष्ट रूप से प्रस्तुत किये जायें जिससे अनुदान का खर्च ज्ञात किया जा सके।
7	Incidences relating to Diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one Scheme/project to another	सभी फंड/अनुदान का ऑडिट किया गया है।	निकाय द्वारा केवल एम एम खर्चों का भुगतान पेशबल दोबारा से किया गया है।	एक scheme के लिए प्राप्त फंड दूसरे scheme में उपयोग नहीं होना चाहिए।
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue Receipt = 56873412 Revenue Exp. = 82367811 = 69.05%	निकाय द्वारा प्राप्त Revenue Receipt से निकाय अपने 69.05% ही Revenue Exp. पूरा कर पा रहा है।	निकाय को अपनी Revenue Receipt पर ध्यान केंद्रित करना चाहिए।
8	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. = 2251024 Total Exp. = 84618836 = 2.66%	निकाय ने अपने कुल खर्च का 2.66% पूंजीगत खर्च में व्यय किया।	निकाय को capital exp. प्रयास करना चाहिए।
9	Whether all the temporary advances have been fully recovered or not	case not found	parishad not paid any amount as advances	
10	Whether bank reconciliation statement is being regularly prepared.	yes	BRS is prepared regularly	

Date : 29/09/2023
Palce : Gwalior

As per our report of even date annexed.
FOR JAIN & RATHORE
CHARTERED ACCOUNTANTS
CA. ANANT PANKAJ JAIN
(Partner)
Mem. No. 409372

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Notes to Accounts

1. Nagar Palika books has been maintained as per cash basis however some of the balances are accrual in nature. We had considered accounting in Cash basis for our audit.
2. We are unable to verify balances of various ledger appearing in balance sheet. Details regarding Opening Block of Fixed Assets, Reserves and Surpluses, Sundry Debtors , Sundry Creditors, Inventories ,Loans, advances and deposits not available with Nagar Palika.
3. As per balance confirmation statement received from Housing and Urban Development Corporation Limited Bhopal (HUDCO) , Repayment received is Rs 26,05,459 and closing balance is Rs 5,07,99,527 ,however as per cashbook Nagar Palika has paid only Rs 24,97,773 towards HUDCO Loan and remaining balance is Rs 5,89,84,333. Hence, we had considered same in balance sheet.
4. Nagar Palika must reconcile balances with bank statement from time to time, we had reconciled balances as on 31/03/2022, for which Bank reconciliation statement is attached.

Observations

1. Grants received under Peyjal Yojana were used to pay Salaries and arrears and various other expenses not relatable to this Yojna.
2. Grants received for specified purpose were used for the purpose specified.




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