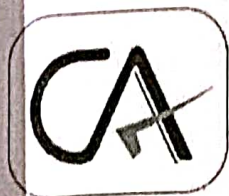


AUDITOR'S REPORT

NAGAR PARISHAD RAJGARH DISTT.
DHAR
FINANCIAL YEAR 2022-23

SAHAJ & COMPANY
CHARTERED ACCOUNTANTS



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

INDEX

| <u>S.NO.</u> | <u>PARTICULAR</u> | <u>PAGE NO.</u> |
|--------------|------------------------------|-----------------|
| 1. | Independent Auditor's Report | 2-5 |
| 2. | Annexure 1 | 6-9 |
| 3. | Annexure 2 | 10-21 |
| 4. | Reporting on Audit Para's | 22-24 |
| 5. | Annexure 3 | 25 |
| 6. | Receipt & Payment statement | 26-31 |



SAHAJ & COMPANY

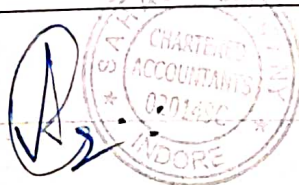
CHARTERED ACCOUNTANTS

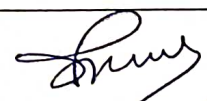
+91- 9131925721
sahajandcompany@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD RAJGARH DISTT. DHAR

| | |
|---|---|
| Report on the Financial Statements | We have audited the accompanying financial statements of NAGAR PARISHAD RAJGARH ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information. |
| Management's Responsibility for the Financial Statements | <p>The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .</p> <p>However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.</p> |
| Auditor's Responsibility | <p>Our responsibility is to express an opinion on these financial statements based on our audit.</p> <p>We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by</p> |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

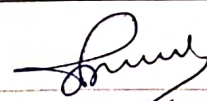
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, 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 on the financial statements.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2023.




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

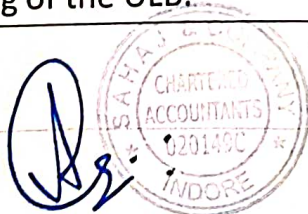


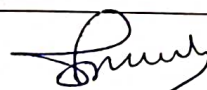
SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

| | |
|-----------------------------|--|
| Basis for Qualified Opinion | The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report. |
| Emphasis of Matters | <p>We draw attention to the following matters reported in Annexure - 2, annexed to this report.</p> <ul style="list-style-type: none">• Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.• Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.• Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2. <p>Our opinion is not modified in respect of these matters.</p> |
| We further report that: | <p>a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;</p> <p>b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.</p> <p>c) The Receipt & Payment Account deal with by this Report are in agreement with the books of account.</p> <p>d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.</p> <p>e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.</p> |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.



Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

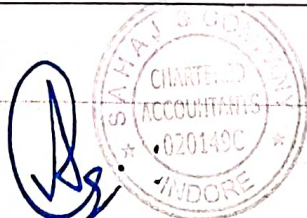
CHARTERED ACCOUNTANTS

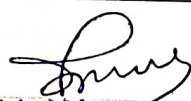
+91- 9131925721
sahajandcompany@gmail.com

Annexure '1'

Report on Internal Financial Controls over Financial Reporting

| | |
|--|--|
| Report on the Internal Financial Controls of the ULB | We have audited the internal financial controls over financial reporting of NAGAR PARISHAD RAJGARH ("the ULB") as of March 31, 2023 in conjunction with our audit of the financial statements of the ULB for the year ended on that date. |
| Management's Responsibility for Internal Financial Controls | The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies. |
| Auditors' Responsibility | Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



in all material respects.

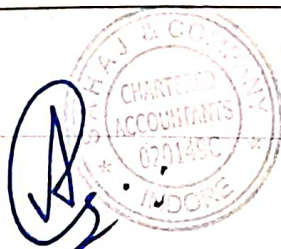
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over financial Reporting

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers



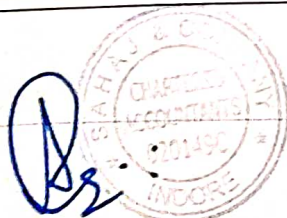


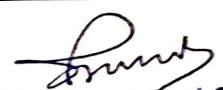
SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

| | |
|---|--|
| | <p>of the ULB; and</p> <p>c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.</p> |
| Inherent Limitations of Internal Financial Controls Over Financial Reporting | <p>Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.</p> |
| Qualified opinion | <p>According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2023:</p> <p>a) 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</p> <p>b) 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.</p> <p>c) 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.</p> |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS


+91- 9131925721
sahajandcompany@gmail.com

These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d)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 the ULB. We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2023 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For S A H A J & Company
Chartered Accountants
FRN: 020149C


CA Abhay Agrawal
Partner

M. No:430865
Date:16/10/2023
Place: Indore
UDIN: 23430865BGWMBY8784




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

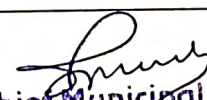
Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

| | | |
|----|---|--|
| 1) | The auditor is responsible for audit of revenue from various sources. | Verification of revenue from various sources has been made, and the same has been recognized and entered in the books of account produced before us. |
| 2) | He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. | It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. ULB also collects its revenue through online modes. The counter foils or revenue receipts were made available to us for verification. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer. |
| 3) | Percentage of revenue collection increase or decrease in various heads in property tax, samekit kar, shiksha upkar, nagri yavikas upkar, and other tax compared to previous year shall be part of report. | See Annexure 3 attached to this report. |
| 4) | Delay beyond 2 working days shall be immediately brought to the notice of | No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc. |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



| commissioner/CMO. | |
|--|---|
| 5) The entries in Cash book shall be verified | We have verified the entries in cash book on test check basis. Current year entries were verified on sampling basis, and errors relating to totaling mistake were noticed which were given in the annexure below. Due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations. |
| 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report. | Details relating to revenue recovery against the quarterly and monthly targets were not made available to us for verification. |
| 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book. | We have verified the interest income from FDR's and noticed that interest income is recognized in books of Accounts. |
| 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO. | All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4. |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



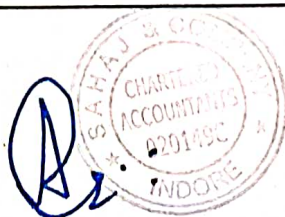
SAHAJ & COMPANY

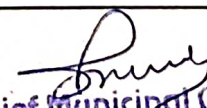
CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

2. Audit of Expenditure:

- | | | |
|----|---|---|
| 1) | The auditor is responsible for audit of expenditure under all the schemes. | Expenditure under various heads which was recognized and entered in the books of account produced before us for verification. |
| 2) | He is also responsible for checking the entries in cash book and verifying them relevant vouchers. | We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries, the discrepancies in the entries of cash book cannot be ruled out. |
| 3) | He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any. | Issued relating to totaling mistakes during the year were noticed and same were duly communicated to the ULB for rectification. Also there is difference in closing balance as on 31 st march 2023 in the cashbook due to amount wrongly totalled for the underlying bank "Rajendrasuri Sakh Sahakarita Mydt, Rajgad (Dhar)". Closing balance of Rs. 1,906,008.40 was taken instead of Rs. 19,60,080.40 thereby resulting into Difference of Rs. 54072/-. Further the total HDFC bank totaling difference comes to Rs. 4,11,500/- and bank of India Totaling difference comes to Rs. 7,63,000/- |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



| | | |
|----|--|---|
| 4) | He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO. | Details relating to deviation of expenditure, if any, of Particular scheme is specified at sub point 4 of point 6. |
| 5) | He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government. | As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc. |
| 6) | During the audit financial propriety shall also be Checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the | We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions Accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits. |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



| | | |
|----|--|---|
| | administrative and financial limits of the sanctioning authority. | |
| 7) | All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner / CMO. | No such instances were noticed during the test check of such entries conducted by us. |
| 8) | The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset. | <p>Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.</p> <p>We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.</p> |
| 9) | He shall verify that all temporary advances of other than employees have been fully recovered. | Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same. |

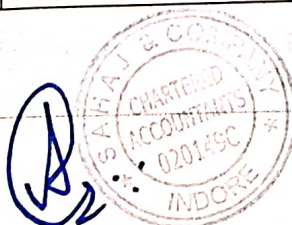


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



3. Audit of Book Keeping

| | | |
|----|---|--|
| 1) | The auditor is responsible for audit of the books of accounts as well as stores. | As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Advance Registers, Register of Earnest Money Deposits, Register of Retention Money as prescribed under MP MAM. |
| 2) | He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO. | As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies. |
| 3) | The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report. | As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. |
| 4) | Bank reconciliation statement (BRS) shall be verified from the | Bank Reconciliation is not provided to us by the ULB. |





SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

| | | |
|----|---|--|
| | records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's | |
| 5) | He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. | Grant registers were made available to us. The receipt & payments out of grants were verified on test check basis and found to be correct. A summarized statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report. |
| 6) | The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO. | Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced. |
| 7) | The auditor shall reconcile the account of receipt and payment especially for project funds. | ULB has not maintained separate cash books for different schemes and projects and the receipt & payment statement were prepared on consolidated basis. |

4) Audit of FDR

| 4) <u>Audit of FDR</u> | | | | | | | | | | | | | |
|--|---|---------|---------------|---------|---------------|-----|---------------|--|--|--|--|--|--|
| 1) | The auditor is responsible for audit of all fixed deposits and term deposits. | | | | | | | | | | | | |
| We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:- | | | | | | | | | | | | | |
| | <table><tr><th>S.NO.</th><th>BANK NAME</th><th>FDR NO.</th><th>CURRENT VALUE</th><th>ROI</th><th>MATURITY DATE</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> | S.NO. | BANK NAME | FDR NO. | CURRENT VALUE | ROI | MATURITY DATE | | | | | | |
| S.NO. | BANK NAME | FDR NO. | CURRENT VALUE | ROI | MATURITY DATE | | | | | | | | |
| | | | | | | | | | | | | | |



[Signature]
Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



| | | | | | |
|---|-------|-------|--------------|-------|------------|
| 1 | HDFC | 44599 | 84,00,390.00 | 5.35% | 23/06/2023 |
| 2 | ICICI | 00185 | 77,46,203.00 | 5.00% | 18/10/2023 |
| 3 | ICICI | 00888 | 25,00,000.00 | 5.35% | 21/07/2023 |

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

FDR records are kept in physical copy form in a separate file. We suggest ULB to prepared separate register containing all the relevant details such as date of creation, date of maturity, ROI, renewal etc.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.

Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.

Interests on FDRs' are booked on accrual basis, as on the maturity and realization of invested amount is recorded in the cash book or the same has been Reinvested again.

5) Audit of Tenders / Bids

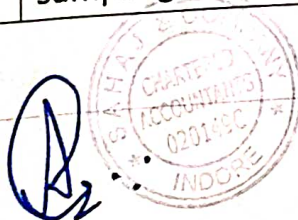
1) The auditor is responsible for audit of all tenders / bids invited by the ULB.

Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering

Tender related documents were provided to us on sampling basis, and except few minor irregularities





| | | |
|----|---|---|
| | procedures are followed for all bids. | we found them complete and appropriate. Competitive tendering procedures were followed for all bids. |
| 3) | He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. | Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents. |
| 4) | The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks | No such bank guarantees were produced before us for verification. |
| 5) | The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner /CMO. | No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG. |
| 6) | The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB. | No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG. |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721

sahajandcompany@gmail.com

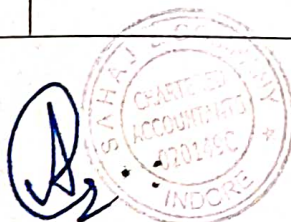
- | | | |
|----|---|---|
| 7) | The contract closure shall also be verified by the auditor. | No contract closure documents were made available to us for verification. |
|----|---|---|

6) Audit of Grants and Loans

- | | | |
|----|---|--|
| 1) | The auditor is responsible for audit of grants given by Central Government and its utilization. | Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per accounting records are as follows: |
|----|---|--|

| S.No. | Grants | Received | Utilized |
|-------|--|------------|------------|
| 1 | Chungi Chatipurti | 23090280/- | 23090280/- |
| 2 | Mulbhoot | 6155000/- | 6155000/- |
| 3 | Rajya Vitt Ayog | 5839000/- | 5839000/- |
| 4 | Sadak Marammat Anurakshan | 3285000/- | 3285000/- |
| 5 | Stamp Duty | 2978019/- | 2978019/- |
| 6 | SDRF | 2700000/- | 2594830/- |
| 7 | 15th Vitt Ayog | 11020000/- | 11020000/- |
| 8 | Mukhya Mantri Shahari Adhosangrachna | 1500000/- | 1500000/- |
| 9 | SDMF | 2782000/- | 2782000/- |
| 10 | Mukhya Mantri Samble Yojna | 145000/- | 80000/- |
| 11 | Samekit Anudan | 1387000/- | 1387000/- |
| 12 | Anusuchit jan jati vikas yojya | 1200000/- | 1200000/- |
| 13 | Mahila Balvikas Angavadi bhavan Marammat | 429000/- | 267106/- |

- | | | |
|----|---|---|
| 2) | He is responsible for audit of grants received from State Government and its utilization. | Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above |
|----|---|---|



[Signature]
 Chief Municipal Officer
 Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

| | | | | | | | | | | | | | | |
|-------|---|---|----------------|-------------------------|--------------------------|----------------|--|-----------|-----------|------------|-------|-----------|-----------|------------|
| 3) | <p>He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.</p> | <p>As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.</p> <p>Details of loan repayment, as provided by the ULB to us, are provided here below:</p> <table><tr><td></td><td>Interest Payment by ULB</td><td>Principal Payment by ULB</td><td>Total Payme nt</td></tr><tr><td></td><td>369320.00</td><td>822532.00</td><td>1191852.00</td></tr><tr><td>Total</td><td>369320.00</td><td>822532.00</td><td>1191852.00</td></tr></table> <p>The closing balance (ULB's share) of outstanding loan as on 31st March 2023 as per loan statement Rs. 87,87,020.00/-.</p> | | Interest Payment by ULB | Principal Payment by ULB | Total Payme nt | | 369320.00 | 822532.00 | 1191852.00 | Total | 369320.00 | 822532.00 | 1191852.00 |
| | Interest Payment by ULB | Principal Payment by ULB | Total Payme nt | | | | | | | | | | | |
| | 369320.00 | 822532.00 | 1191852.00 | | | | | | | | | | | |
| Total | 369320.00 | 822532.00 | 1191852.00 | | | | | | | | | | | |
| 4) | <p>The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.</p> | <p>As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.</p> | | | | | | | | | | | | |



[Signature]
Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

Other Audit Observations: Non recovery of taxes

+91- 9131925721
sahajandcompany@gmail.com

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2023 a sum of Rs 20.21 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

| (Amount in Lakhs) | | | | | | | | | |
|---------------------------|----------------------------|--------------------------------------|-----------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------|--------------------------|
| Sl. No. | Type of Tax | Due Amount recoverable on 01/04/2022 | Received From Previous Dues | Un-Recoverd Due for More than a Year | Current Due | Current Received | Total Recovery | Un-Recoverd due of Current Year | Total un-recoverd amount |
| 1 | Sampatti Kar | 967294 | 764940 | 202354 | 5025205 | 4593066 | 5358006 | 432139 | 634493 |
| 2 | Samekit Kar | 310483 | 135026 | 175457 | 530286 | 429660 | 564686 | 100626 | 276083 |
| 3 | Water tax | 1190880 | 994910 | 195970 | 3372960 | 2857620 | 3852530 | 515340 | 711310 |
| 4 | Shop and Bhavan Bhumi Rent | 278771 | 276730 | 2041 | 1600400 | 1574605 | 1851335 | 25795 | 27836 |
| 5 | Nagar Vikas Upkar | 255200 | 156036 | 99164 | 1079267 | 988295 | 1144331 | 90972 | 190136 |
| 6 | Siksha Upkar | 19345 | 13045 | 6300 | 99421 | 91852 | 104897 | 7569 | 13869 |
| 7 | Swachta Kar | 239300 | 106600 | 132700 | 412000 | 377100 | 483700 | 34900 | 167600 |
| | Total | 3151273 | 2447287 | 813986 | 12119539 | 10912198 | 13359485 | 1207341 | 2021327 |
| Total Un-Recovered amount | | | | | | | | | 20.21 |

for S A H A J & Company

Chartered Accountants

FRN: 020149C

Abhay Agrawal



A Abhay Agrawal

Partner

No:430865

Date:16/10/2023

Place: Indore

DIN: 23430865BGWMBY8784

[Signature]
Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



Reporting on Audit Paras for Financial Year 2022-23

NAGAR PARISHAD RAJGARH DISTT. DHAR

Auditor: **SAHAJ & COMPANY, Chartered Accountants**

| <u>S. no.</u> | <u>Parameters</u> | <u>Description</u> | <u>Observation in brief</u> | <u>Suggestions</u> |
|---------------|-----------------------|---|---|--|
| 2 | Audit of Expenditure | Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate. | Observations were listed in brief in point no. 2 of annexure 2 of audit report attached | Vouchers should be adequately supported with proper documents. ULB should duly verify errors relating to totaling & carried forward of balances regularly. |
| 3 | Audit of Book keeping | Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register | Observations were listed in brief in point no. 3 of annexure 2 of audit report attached | Required books of accounts as prescribed under MP MAM Should be maintained. |
| 4 | Audit of FDR/TDR | Verify fixed deposits and term deposits and their maintenance | Observations were listed in brief in point no. | NA. |





SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

| | | | | |
|---|---|--|--|---|
| | | | 4 of annexure 2 of audit report attached | |
| 5 | Audit of Tenders and Bids | Verify Tenders/Bids invited by ULB and competitive tendering procedures followed | Observations were listed in brief in point no. 5 of annexure 2 of audit report attached | Procedure for Tenders opening and Performance review should be carefully monitored. |
| 6 | Audit of Grants & Loans | Verification of Grant received from Government and its utilisation | Observations were listed in brief in point no. 6 of annexure 2 of audit report attached | Grant register should be updated and balanced regularly with its Utilization Certificate. |
| 7 | Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another. | | Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached | |
| 8 | a) Percentage of revenue expenditure (Establishment, salary, Operation& | $\frac{76352114}{73422597} = 103.84\%$ | | |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)



SAHAJ & COMPANY

CHARTERED ACCOUNTANTS

+91- 9131925721
sahajandcompany@gmail.com

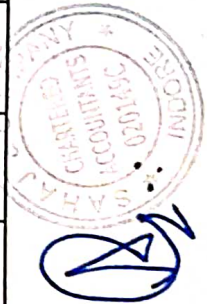
| | | | | |
|----|--|--|---|---|
| | Maintenance) with respect to revenue receipts (Tax & Non Tax). | | | |
| | b) Percentage of Capital expenditure wrt Total expenditure. | $\frac{37238644}{113590758} = 32.78\%$ | | |
| 9 | Whether all the temporary advances have been fully recovered or not. | | Cases of outstanding advances have been outlined in point no. 3 (3) of report attached. | ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority. |
| 10 | Whether bank reconciliation statements is being regularly prepared. | | BRS prepared by the ULB | NA |




Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

| S.no. | Parameters | Description | % of growth | Observation in brief | Suggestions |
|-------|----------------------------|------------------|-------------|--|---|
| | Audit of Revenue | Receipt in (Rs.) | | | |
| | Rajaswa Kar wasooli | 2021-22 2022-23 | | | |
| 1 | Sampatti Kar | 45.09 45.93 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| 2 | Samekit Kar | 4.31 4.29 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| 3 | Nagar Vikas Upkar | 9.43 9.88 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| 4 | Siksha Upkar | 0.86 0.91 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| | Total | 59.70 61.01 | | | |
| 5 | Shop and Bhavan Bhumi Rent | 13.77 15.74 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| 6 | Water Tax | 27.59 28.57 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| 7 | Swachta Kar | 3.45 3.77 | NA | Collection % w.r.t total due is average` | ULB should impose strict penalties and legal actions to improve past Due collections. |
| | Total | 44.81 48.08 | | | |
| | Grand Total | 104.51 109.09 | | | |

Recovery details for previous year were not made available.



[Signature]
Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

Karyalay Nagar Nigam Rajgarh
Balance Sheet
1-Apr-22 to 31-Mar-23

| Karyalay Nagar Nigam as at 31-Mar-23 | | Karyalay Nagar Nigam as at 31-Mar-23 | |
|---|--------------------|---|--------------------|
| Liabilities | | Assets | |
| Current Liabilities | 80930151.92 | Investments | 18646593.00 |
| Difference in Opening Balance | <u>80930151.92</u> | Hdfc Fd Sanchit Nidhi | 8400390.00 |
| | | Icici Bank Sanchay Nidhi | 7746203.00 |
| | | Icici Fd 2 | <u>2500000.00</u> |
| | | Current Assets | 42951318.89 |
| | | Bank Accounts | <u>42951318.89</u> |
| | | Excess of expenditure over income | 19332240.03 |
| | | Opening Balance | |
| | | Current Period | <u>19332240.03</u> |
| Total | 80930151.92 | Total | 80930151.92 |

for: Karyalay Nagar Nigam Rajgarh

M/S SAHAJ & COMPANY
CHARTERED ACCOUNTANTS
FRN : 020149C


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)


ABHAY AGRAWAL
(Partner)

ate: 16/10/2023

UDIN : 23430865BGWMBY8784


Karyalay Nagar Nigam Rajgarh
Income and Expenditure Statement
1-Apr-22 to 31-Mar-23

| Particulars | Karyalay Nagar Nigam 1-Apr-22 to 31-Mar-23 | Particulars | Karyalay Nagar Nigam 1-Apr-22 to 31-Mar-23 |
|-------------------|---|--|---|
| Direct Expenses | 113243997.51 | Direct Incomes | 78229915.00 |
| Indirect Expenses | 346761.00 | Indirect Incomes | 16028603.48 |
| | | <i>Excess of expenditure over income</i> | <i>19332240.03</i> |
| Total | 113590758.51 | Total | 113590758.51 |

For Karyalay Nagar Nigam Rajgarh

M/S SAHAJ & COMPANY
CHARTERED ACCOUNTANTS
FRN : 020149C


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar,


ABHAY AGRAWAL
(Partner)



Date: 16/10/2023

UDIN : 23430865BGWMBY8784

Karyalay Nagar Nigam Rajgarh

Direct Expenses

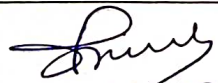
Group Summary

1-Apr-22 to 31-Mar-23

Page 1

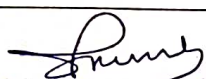
| Particulars | Closing Balance | |
|--------------------------------------|-----------------|--------|
| | Debit | Credit |
| 10 MM CHURI BHARNE KA BIL PAY | 87,808.00 | |
| 26 JANUARY PR MITHAI VITRAN BIL | 1,000.00 | |
| 2 NISSANI PURCHASE BILL PAY | 5,848.00 | |
| Aaykar + Gst | 38,37,547.66 | |
| AAYKAR Jama Pay | 45,668.00 | |
| Adhikari Karmchari Month Salary A/c | 18,79,896.00 | |
| Adhikari /karmchari Vratikar Deposit | 6,266.00 | |
| Adhikari/ Karmchariyo Ka Gpf Depisit | 52,698.00 | |
| Adhyaksh/ Upadhyaksh /parshd Salary | 2,46,000.00 | |
| Advocate Fees | 4,000.00 | |
| Aesi Bil Pay | 3,700.00 | |
| AIR FILTER | 300.00 | |
| Amant Ki Rashi Return | 2,000.00 | |
| AMOUNT MISS MATCH | 40,350.00 | |
| Anshdan | 65,565.00 | |
| ANTYESHTHI SAHAYATA | 15,000.00 | |
| Audit Kaary Ke Bil | 37,800.00 | |
| Audit Chartered Accountent Pay | 2,800.00 | |
| Auto Mobile Pay | 5,120.00 | |
| Auto Mobile Samagri Purchase | 14,790.00 | |
| Auto Parts Mobail (Repair) Pay | 48,640.00 | |
| Avkash Nadikaran Ka Bill | 2,54,927.00 | |
| Band Baza Bil Pay | 12,000.00 | |
| Bank Charge (RTGS) | 108.82 | |
| Barsati Purchase | 6,328.00 | |
| Bazar Bethak Work Pay | 3,80,000.00 | |
| BETRY PURCHASE | 6,300.00 | |
| Bhagoriya Mele Ka Bil | 6,500.00 | |
| BHAVAN NIRMAN KI RASHI VAPAS KI GAI | 26,452.00 | |
| Bhojan Ke Peket | 34,170.00 | |
| Bhoomi Poojan / Lokarpan/silekh Bill | 93,100.00 | |
| Card Banvai Bill Pay | 15,600.00 | |
| CCTV CAMERA SAMAGRI | 97,464.00 | |
| Chai Nasta | 37,447.00 | |
| CHAIR TOWEL | 500.00 | |
| Chembar Bil Pay | 5,940.00 | |
| Chuna Bil Pay | 19,920.00 | |
| CMO KA DIGITAL SIGNATURE BILL PAY | 2,800.00 | |
| COMPTER ME GB BADANE KA BIL | 1,500.00 | |
| Compuer Service | 9,380.00 | |
| Computer Harddisk Purchase | 6,450.00 | |
| COMPUTER OR PRINTER REPAIRING PAY | 17,800.00 | |
| Computer & Stationary | 2,496.00 | |
| DABHRI KARN BIL KA PAY | 20,96,847.00 | |
| DARWAJE LAGANE KE BIL | 5,000.00 | |
| DASTBIN PURCHASE | 51,380.00 | |
| DAVAI PURCHASE | 6,840.00 | |
| DEATH CERTIFICATE | 80.00 | |
| Carried Over | 96,00,126.48 | |

continued ...


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

| Particulars | Closing Balance | |
|---|-----------------|-----------------------|
| | Debit | Credit |
| Brought Forward | | 96,00,126.48 |
| DEMAND NOT PAY | | 13,540.00 |
| Dem Dono Taraf Kali Mitti Ke Bill | | 98,040.00 |
| Dem Kadi Shater Nikalne Ke Karry Ki Jama Rashi Pay. | | 70,600.00 |
| Dem Ke Get Band Karne Ka Pay | | 6,000.00 |
| Dem Ke Get Kholne Ka Pay | | 66,150.00 |
| DENIKA BHASKAR SAMACHAR NIRMAN KAARY | | 14,160.00 |
| Denik Samachar Me Vigyapan Pay | | 3,000.00 |
| Denik Vaitan Bhogi Karmchari Salary | | 96,78,783.00 |
| Denik Vetan Bhogi Uap Karmchari | | 31,398.00 |
| DHOL BAJANE KE BILL | | 1,500.00 |
| Diesel Pay | | 40,92,538.00 |
| DIGITAL SIGNATURE BILL | | 2,800.00 |
| DIRECTOR FEES | | 54,280.00 |
| DPR LEGASY BANANE KE BIL | | 26,958.00 |
| Dukan Nilami Pay. | | 10,000.00 |
| Dukan Nirman Pay | | 3,40,987.00 |
| Dukan Rent Ki Samagri | | 25,514.00 |
| EPF KATOTI | | 14,60,853.00 |
| Famar Vahan Vibhag | | 11,122.00 |
| Fire Vahan Samgri Purchase | | 19,883.00 |
| FIRE VAHAN UPBHOKTA PAY | | 27,500.00 |
| FLEXS BANWANE KA BILL | | 13,394.00 |
| FSTP PLANT SHED NIRMAN KARRY | | 3,60,918.00 |
| FSTP PLANT SLAJ PANI TESTING KARRY | | 35,400.00 |
| FURNITURE SAMGRI PURCHASE | | 2,955.00 |
| GADI BHADA BILL PAY | | 8,000.00 |
| GEM PORTAL BIL PAY | | 11,29,238.00 |
| Goga Navmi Julus Ka Bil | | 840.00 |
| GPS RECHARGE | | 14,400.00 |
| Grafiks | | 14,632.00 |
| GST PAY. | | 2,58,177.00 |
| Hand Pump | | 7,800.00 |
| Hardware Samagri A/c | | 4,190.00 |
| HAR GHAR TIRANGA FATAKE KA PAY | | 600.00 |
| Har Ghar Tirnga Amrat Mahotsav Bil Pay | | 12,500.00 |
| Internet Bill Pay | | 8,095.00 |
| Internet Concation Bill | | 25,095.00 |
| JALASHAY BIL PAY. | | 3,51,221.00 |
| Jali Lagwane Ka Pay | | 39,928.00 |
| JALI REPAIRING | | 3,900.00 |
| Jalkar Samagri | | 2,519.00 |
| Jalkar Vibhag | | 1,40,445.00 |
| Jalpraday Pipe Line Ke Bill | | 8,868.00 |
| Jalpraday Vevstha Samagri | | 24,20,849.00 |
| Jama Karita Tayar Karne Ke Bill | | 29,400.00 |
| JAMA RASHI KA Pay. | | 7,86,450.00 |
| JAM OR MRITUY PRAMAN PTRRA BIL | | 1,652.00 |
| Janreter Bill Pay | | 26,56,356.00 |
| JCB PAY. | | 2,75,315.00 |
| JCB SERVICE PAY | | 4,900.00 |
| JHANKI EXPENSE | | 61,468.00 |
| Carried Over | | 3,43,35,237.48 |

continued ...


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

| Particulars | Closing Balance | |
|--|-----------------|-----------------------|
| | Debit | Credit |
| Brought Forward | | 3,43,35,237.48 |
| Jivan Bima | | 3,39,672.00 |
| Kacchi Nali Pr Farsiya Rakhne Pay. | | 4,725.00 |
| Kachara Gadi Bill | | 2,60,724.00 |
| Kachara Tempo Samgari Pay | | 3,08,485.00 |
| KACHARA TEMPO SERVICE PAY. | | 34,360.00 |
| Kalyan Mandal Bhopal Pay | | 4,49,742.17 |
| Kalyan Mandal Pay | | 21,518.00 |
| Karmcariyo Ka Pension Anshdan Pay | | 65,565.00 |
| KEEETNASAK DAWA | | 2,750.00 |
| Kesolic Powdar Purchase | | 4,73,390.00 |
| KHAD KI JANCH KE BIL | | 33,760.00 |
| KHEL GRAUND BHOOMI AAVNTAN KE BILL | | 10,800.00 |
| Kla Nyas Ke Bill Pay | | 10,000.00 |
| KOR SEMPLE TESTING KE BILL | | 28,320.00 |
| KURSI MARMMAT BIL | | 39,450.00 |
| Lakdi Purchase | | 2,800.00 |
| Lavrish Lash Ka Antim Sanskar Ka Pay | | 2,400.00 |
| LED REPAIRING BIL | | 34,700.00 |
| Leth Machine Ke Bill | | 900.00 |
| Light Decoration | | 87,970.00 |
| Light Fiting | | 2,25,242.00 |
| LIGHT SAMGARI PURCHASE | | 27,410.00 |
| Lok Nirman | | 12,641.00 |
| Lwt Upkar | | 4,73,390.00 |
| Machinery &Electricals Pay | | 4,060.00 |
| Maharana Pratap Ki Pratima Ka Penting Bil Pay | | 93,590.00 |
| Mandey Bhugtan | | 4,000.00 |
| Mandi Get Ke Samne | | 9,55,687.00 |
| MANGALIK BHAVAN BILL | | 6,000.00 |
| MANGLIK BHAVAN NIRMAN BIL PAY | | 8,780.00 |
| Man Line Purchase | | 1,150.00 |
| Mashin Ki Betry Purchase Ka Bil | | 1,300.00 |
| MATDAN KENDRAO PR REDIMAD REMP BANVANE KA BILL | | 20,000.00 |
| MATDATA OR MATGARNA KE BIL | | 1,680.00 |
| MATGARNA CARD BANANE KA BIL | | 3,230.00 |
| MATGARNA KENDRO PR PANI KI VEVSTHA | | 1,250.00 |
| Mela Medan Shiv Vatika Ke Bill Pay | | 23,483.00 |
| Mic Or Chilam Ke Bill | | 14,620.00 |
| Miting Bhatta Pay | | 29,040.00 |
| Moter Nikalane Bill Pay | | 1,49,934.00 |
| Moter Nikalane Pay. | | 5,000.00 |
| Moter Pump Rpaireing Pay | | 3,19,622.00 |
| Moter Repairing Pay. | | 5,08,181.00 |
| Moter Saikal Purchase Pay | | 1,97,641.00 |
| Moter Start Pay | | 12,800.00 |
| Mrityu Se Updan Rashi Pay | | 2,98,361.00 |
| Munadi Kaary | | 5,350.00 |
| NAI DUNIYA SAMACHAR NIRMAN KAARY | | 26,334.00 |
| Nai Duniya Samachar Pay | | 2,262.00 |
| NALA , NALI NIRMAN KARRY | | 21,46,084.00 |
| NALA . NALI OR ROAD MARMMAT PAY | | 4,80,403.00 |
| | | 4,26,05,793.65 |

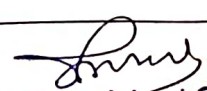
Carried Over

continued ...


 Chief Municipal Officer
 Nagar Parishad Rajgarh(Dhar)

| Particulars | Closing Balance | |
|--|-----------------|-----------------------|
| | Debit | Credit |
| Brought Forward | | 4,26,05,793.65 |
| NALA NIRMAN PAY | | 15,05,318.00 |
| Nali Nirman Or Pipe Nirman | | 31,564.00 |
| Nali Nirman Pay | | 55,23,037.00 |
| Nali Repairing | | 25,250.00 |
| Naliyo Ki Jali Banwane Ke Bil | | 1,12,374.00 |
| Nasta /tee /cofee Pay | | 1,960.00 |
| National Safai Karmchhari | | 99,321.00 |
| NATIONAL SAFAI KARMCHHARI FAINECAL DEVOPMENT CORPORA | | 11,91,852.00 |
| New Fire Vahan Ka Bima Karwne Ke Bil | | 38,603.00 |
| NEWS AND EGANCY KO BIL PAY | | 3,000.00 |
| News Paper Pay | | 3,500.00 |
| NEWZ CHANALE VIGYAPAN | | 60,000.00 |
| NILESHWARI AGRO AGENCY KO BIL OAY | | 1,750.00 |
| Nirman Kaary Bill Pay | | 17,03,989.00 |
| NIRVACHAN MATDAN PURANI AAGANWADI BHAVAN | | 3,000.00 |
| NIRVACHAN MATDATA PAR NAM LIKHVANE KA BIL | | 7,000.00 |
| Nyalay Adhiniyam All in One | | 4,040.00 |
| OIL FILTER Pay | | 150.00 |
| OIL PURCHASE | | 15,730.00 |
| ONLINE TENDER BILL | | 3,000.00 |
| Pani Ke Tenkar Me Wal Badlne Ka Pay | | 19,450.00 |
| PANI KI NIRMAN PAY | | 5,934.00 |
| Pani Ki Tanki & Fiting Samagri | | 10,600.00 |
| Pani Ki Tanki Repair Ka Bill Pay | | 2,980.00 |
| Pani Tenkar Bering Printing Bill Pay | | 400.00 |
| Paribhasit Penshan | | 11,06,293.00 |
| PARKING KE LIYE PATTA DALNE KE BIL | | 3,220.00 |
| Pashu Panjiyan Pay | | 24,07,459.00 |
| Pashu Vahan Tube Bill | | 2,250.00 |
| PATRIK SAMACHAR ME VIGYAPAN PAY. | | 8,416.00 |
| PAYJAL SAMAGRI PAY. | | 4,77,650.00 |
| PAYJAL YOJANA PAY | | 13,20,047.00 |
| Pen Pay. | | 500.00 |
| Penting Kaary | | 6,663.00 |
| Penting Samagri Pay | | 15,085.00 |
| Phool Mala Pay. | | 41,270.00 |
| Photo Copy Or Gadi Bhada | | 6,700.00 |
| Photo Copy Paper Purchase | | 10,750.00 |
| Photo Copy Pay | | 43,301.00 |
| Photo Stidio Pay | | 37,250.00 |
| PINE KE PANI KI KEN KA BIL | | 2,750.00 |
| Pipe Pay | | 4,54,530.00 |
| PLAYWOOD PURCHASE | | 1,526.00 |
| Podho Me Davai Chhidkav Ke Bill | | 3,700.00 |
| Polithin Ki Maigren Ke Bill Pay | | 3,400.00 |
| Poojan Samgri Bill | | 1,480.00 |
| Post Expenses Pay. | | 1,000.00 |
| Prabandhak Jivan Bima Nigam Pay | | 35,367.00 |
| Prakas Or Saj Sajja Pay | | 1,09,275.00 |
| PRINTER CORTAGE PURCHASE | | 650.00 |
| Printer Repairing | | 30,830.00 |
| | | 5,91,10,957.65 |

Carried Over


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

continued ...

| Particulars | Closing Balance | |
|--|-----------------|------------------------|
| | Debit | Credit |
| Brought Forward | | 5,91,10,957.65 |
| Printin Markar Kaary Ka Bill | | 150.00 |
| Print Niklane Ka Pay | | 1,460.00 |
| Pstp Plant Repairing | | 1,800.00 |
| PUBLIC FACILITIES | | 30,25,581.00 |
| PULWAMA OR GANDHI PRATIMA KI DHULAI KA BIL | | 1,350.00 |
| PURANA FIRE BILL PAY | | 39,800.00 |
| PURANI KANYA SHALA TODANE KA BILL PAY | | 2,480.00 |
| PUTAI KE BIL | | 6,600.00 |
| RAD OR NAT BANANE KE BIL | | 30,980.00 |
| Ram Laxman Banne Ki Samgri Pay | | 6,500.00 |
| Rangoli Banane Ki Liye Color Purchase | | 470.00 |
| Ravan Exp. | | 7,066.00 |
| Ravan Ka Putla Banaka Bill | | 55,000.00 |
| Ravan Patan Ki Aatish Bazi Bill | | 88,321.00 |
| RECORD KE LIYE KAPDA PAY | | 1,620.00 |
| REDIYUM LIKHWANE KA BILL | | 2,450.00 |
| ROAD NIRMAN KAARY | | 29,41,046.86 |
| Road Nirman Shram Bhagidari | | 18,900.00 |
| Road Todane Ki Machine Bill Pay | | 2,152.00 |
| Sadak Nirman Kaary | | 1,41,94,928.00 |
| Sadak Nirman Ki Sikayat Niyntan Jach Kameti Bill | | 33,040.00 |
| Safai Samgri Bill | | 14,890.00 |
| Safai Samgri Karyal | | 11,885.00 |
| SAKAL TAALA , GLASS SET , | | 4,950.00 |
| Salary and Wages | | 2,42,20,821.00 |
| Samachar Patr Bil Pay | | 5,515.00 |
| Samany Bhavishy Nidhi | | 2,63,452.00 |
| Samany Prashasan | | 34,923.00 |
| Samudaik Sangathan | | 13,200.00 |
| Samudayik Sangthan Namdey | | 25,969.00 |
| SARVJANIK SUCHNA PRAKASAN BIL PAY | | 11,995.00 |
| Sawchhata Sarveshan | | 2,84,170.00 |
| Sawchhata Vibhag | | 6,63,599.00 |
| SAWCHH BHART MISSION | | 22,771.00 |
| SAWCHHTA SAFAI KI BADHAI KA PAY | | 3,000.00 |
| SCANNER PURCHASE OR INSTALATION KA PAY | | 7,850.00 |
| Service Charge | | 22,184.00 |
| Sevfal Purchase | | 600.00 |
| Sewa Me Rahte Huwe Mrityu Ka Pay | | 2,00,000.00 |
| Shashkiy Yatra Bil Pay | | 1,156.00 |
| Shil Banane Ka Pay | | 2,240.00 |
| Shri Ji Katoti | | 58,198.00 |
| SHULABH SHOUCHALAY NIRMAN BIL PAY | | 23,438.00 |
| SPEEKAR BIL PAY | | 600.00 |
| Start Marammt Bil | | 4,750.00 |
| Statar Supply Ke Bil Pay | | 81,788.00 |
| Street Light Pay | | 1,99,690.00 |
| SWACHHTA FLEXS OR SHIL PAY | | 650.00 |
| Swasth Bhart Mission Form Pay. | | 6,747.00 |
| Taale Paurchase | | 550.00 |
| Taar Or Jaali Purchase | | 8,640.00 |
| | | 10,57,72,873.51 |

Carried Over

continued ...


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

Karyalay Nagar Nigam Rajgarh
Direct Expenses Group Summary : 1-Apr-22 to 31-Mar-23

Page 6

| Particulars | Closing Balance | |
|---|-----------------|------------------------|
| | Debit | Credit |
| Brought Forward | | 10,57,72,873.51 |
| Table Jama Pay | | 2,500.00 |
| TABLE MARMMAT BIL PAY | | 2,540.00 |
| TALE OR CHUNE KA BIL | | 8,000.00 |
| TANTIYA MAMA PRATIMA STHAPIT BIL PAY | | 8,780.00 |
| Tax Counsaltant Pay | | 22,000.00 |
| Tayar Tube Panchare Banwane Pay | | 42,540.00 |
| TAYAR TUBE SET | | 1,59,701.00 |
| Telephone Bil Pay | | 24,764.00 |
| TENCHING GRAUND PR FSTP SE KHAD BHARNE KE BIL | | 650.00 |
| Tenkar Ke Liye Samagri Purchase | | 31,026.00 |
| Tent Haoush Pay | | 1,58,805.00 |
| TILES BILL PAY. | | 14,000.00 |
| Tractor Bill | | 1,84,623.00 |
| Tractor Fiting Saman Bill Pay | | 7,080.00 |
| Tractor Samgri Purchase | | 60,345.00 |
| Tree Purchase | | 31,240.00 |
| Trevling Exp, | | 6,732.00 |
| TUBE TYRE SET | | 1,12,360.00 |
| TUBEWEL KHNAN BIL PAY | | 2,14,080.00 |
| Udhhan Vibhag | | 56,985.00 |
| UPS KI BETARI OR SYSTUM BILL PAY. | | 2,600.00 |
| VAHAN BIMA | | 1,44,701.00 |
| Vekum Machine | | 73,937.00 |
| Vidhut Line Petlawad Sifting Kaary Ke Bil | | 20,134.00 |
| VIDHUT LINE TENCHING GRAUND PAY, | | 5,17,819.00 |
| Vidhut Samagri Purchase | | 4,48,049.00 |
| Vidyut Company Ko Pay | | 49,36,057.00 |
| Vratti Kar | | 56,994.00 |
| Website Banwane Ka Pay | | 26,610.00 |
| Welding Kaary | | 54,050.00 |
| Yatra Bhada | | 41,422.00 |
| Grand Total | | 11,32,43,997.51 |


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

Karyalay Nagar Nigam Rajgarh

Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

| Particulars | Closing Balance | |
|---|-----------------|-------------|
| | Debit | Credit |
| Advertisement Shulk | 40.00 | |
| Fire Vahan SHULK | 17,850.00 | |
| Housing and Urban Development Corporation | 4,26,917.00 | |
| Stationery Payment | 82,458.00 | |
| TOTALING DIFFERENCE | | 3,51,500.00 |
| Weast Manegment | 1,70,996.00 | |
| Grand Total | 6,98,261.00 | 3,51,500.00 |


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar

Karyalay Nagar Nigam Rajgarh

Direct Incomes

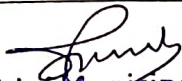
Group Summary

1-Apr-22 to 31-Mar-23

Page 1

| Particulars | Closing Balance | |
|---------------------------------------|-----------------|----------------|
| | Debit | Credit |
| Amant Rashi A/C | | 49,61,500.00 |
| Asthaayee Fatake Dukaan Rent | | 34,500.00 |
| Attikrman Dnad/gandagi Shulk A/c | | 1,900.00 |
| Baajaar Baithak Theka | | 20,65,500.00 |
| BANK CHEQU RETURAN CHARGES | | 300.00 |
| Bhawan Anugya Shulk | | 6,67,135.00 |
| Bhoo Bhaatak A/v | | 2,20,870.00 |
| BINA ANNUMATI PROSES | | 5,850.00 |
| Birth Certificate | | 222.00 |
| C&D WEST RECEIVED SHULK | | 1,000.00 |
| Chungi | | 1,78,63,206.00 |
| Deposit Money | | 3,000.00 |
| Dukaan Namantrn Proses | | 7,500.00 |
| Dukaan Premium Shulk | | 24,24,795.00 |
| Dukan Rent A/c | | 23,00,127.00 |
| Grant | | 68,84,909.00 |
| Har Ghar Tiranga Abhiyan Sahyog Rashi | | 12,500.00 |
| Hari Ghas Sales Shulk | | 12,600.00 |
| Jalkar A/c | | 40,47,962.00 |
| Jal Syojak Shulk A/c | | 4,88,540.00 |
| JAL TRANSFAR SHULK | | 3,000.00 |
| Kachra Sangrahan Shulk | | 27,000.00 |
| Kayakalp Yojana | | 64,30,380.00 |
| Khad Sales Shulk | | 3,000.00 |
| Mudrank Shulk | | 29,78,019.00 |
| Mulbhut | | 47,75,000.00 |
| Namantaran Aavedan Shulk A/c | | 1,04,400.00 |
| Namantaran Process A/c | | 47,09,212.00 |
| New Tubewell Khanan A/c | | 2,000.00 |
| NO- DUSE PARMANPTR | | 1,950.00 |
| Pani Tankar Shulk | | 560.00 |
| Panjiyan Shulak A/c | | 99,760.00 |
| PARMAN PATRA PRATILIPi SHULK | | 10,807.00 |
| PASHOO PANJIYAN THEKA | | 41,16,090.00 |
| Penalti A/c | | 1,250.00 |
| Polyethylen Dand | | 35,636.00 |
| Pradhan Mantri Awas | | 1,60,000.00 |
| PRDHANMANTRI AAWASH YOJANA | | 3,65,000.00 |
| Rajay Vitt Ayog | | 49,91,909.00 |
| RASSHID KTTA | | 3,250.00 |
| Sabha Kaksh Rent | | 10,500.00 |
| Samaikik Anudan | | 2,77,000.00 |
| Sampati Tax A/c | | 58,68,040.00 |
| Satya Pratilipi Shulk | | 274.00 |
| Shramik Card Panjiyan Shulk | | 50.00 |
| SHUCHANA KA AADHIKAR SHULK A/c | | 4,366.00 |
| Carried Over | | 7,69,82,369.00 |

continued ...


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar

Karyalay Nagar Nigam Rajgarh
Direct Incomes Group Summary : 1-Apr-22 to 31-Mar-23

Page 2

| Particulars | Closing Balance | |
|-------------------------|-----------------|-----------------------|
| | Debit | Credit |
| Brought Forward | | 7,69,82,369.00 |
| Swachhata Dand Shulk | | 250.00 |
| Tenders Forms Shulk A/C | | 5,200.00 |
| Vacuum Shulk | | 42,000.00 |
| Vit Finance | | 12,00,000.00 |
| VIVIDH INCOME | | 96.00 |
| Grand Total | | 7,82,29,915.00 |


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)

Karyalay Nagar Nigam Rajgarh

Indirect Incomes

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

| Particulars | Closing Balance | |
|-------------------------------------|-----------------|-----------------------|
| | Debit | Credit |
| 15th Vitta Aayog | | 68,33,000.00 |
| Anusuchit Jan Jati Kary Vibhaj Data | | 12,00,000.00 |
| Other Receipt | | 26,35,937.48 |
| Pos Machine Deposit | | 12,79,410.00 |
| Punji Shtipurti | | 40,80,256.00 |
| Grand Total | | 1,60,28,603.48 |


Chief Municipal Officer
Nagar Parishad Rajgarh(Dhar)