

# Agrawal & Dhoot Chartered Accountant

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



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## INDEPENDENT AUDITOR'S REPORT

To,

Nagar Parishad Suwasra Dist Mandsaur (M.P)

### **1. Report on the Financial Statements:**

We have audited the accompanying financial statements of **Nagar Parishad Suwasra** ("the Municipality ") - which comprise the receipt and payment and Income and Expenditure for the year ended 31<sup>st</sup> March 2023 for the year then ended, and notes to accounts.

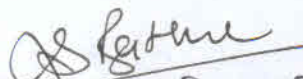
### **2. Management's Responsibility for the Financial Statements:**

The Municipality Management is responsible preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Municipality in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the MP Nagar Pallika (Books and Financials ) Act 2018 for safeguarding the assets of the Municipality and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case municipality is not in practice of maintaining balance sheet since inception.

### **3. Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate (subject to notes on accounts and points mentioned in other respective section of audit) to provide a basis for our audit opinion on the financial statements.

#### 4. *Un Qualified Opinion:*

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B' give true and fair view of the Receipts and Payments account of the Nagar Parishad Suwasra for the year ended on as at 31st March 2023.

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant

Date: 10.10.2023

  
मुकुन्द चन्द्र अग्रवाल  
नगर परिषद, सुवासरा

  
CA. Tapan Agrawal  
Partner  
Membership number - 411662

UDIN : 23411662BGQJRR5617





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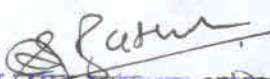


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## Annexure A

### Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled. Amount of Rs 1,58,61,558/- has been credited into account of ULB without intimating the nature and purpose of grant. Due to non-availability of information about nature of grant there are high chances that grant has not been utilized for the purpose for which it has been utilised.
2. Chungi Kshatipurti and Yatrikar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify and comments on the details of capitalization of expenditure as,
  - (a) There is no proof available for completion of work from respective department.
  - (b) No fixed assets register was maintained by ULB.
  - (c) No cross check mechanism exists to ensure the completion of project except payment of final bill.
  - (d) There is no documented proper internal control system exist to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.
4. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.

  
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5. Miscellaneous Income of Rs 325139.46/- has been shown in receipt and payment account. ULB is advised to book the respective income in respective heads.
6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. On Sample verification of Tenders/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB. However details/proper sanctioning of such additional work was not provided to us for verification.
8. In case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records. It is not possible to verify whether the payment is made as per the contract terms & whether any excess amount has been paid to the vendors.
9. It is observed that expenditure/payments for various heads are booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
10. Fixed asset register is not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.
11. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
12. Since ULB does not have opening balances of all heads so balance sheet prepared by the management are not reliable.

  
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## Annexure B

### AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2022-23 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "Annexure - B-I".	Percentage of revenue collection has been increased in all the kar except in Shop rent Municipality Should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
(IV)	Delay beyond 2	We have checked the sources of	No discrepancies

*[Signature]*  
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3. Prior Period Income credited in receipt and payment account amounting to Rs 19,26,220.68/-		
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained as per accounting rules applicable to ULB.
(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB discrepancies has been observed mentioned in <b>Annexure " B-III"</b>
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants.

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

## AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.
1. Party Wise Ledger balance of EMD, Security Deposit are not available. 2. Party Wise Ledger Balance of advance to employees also not available.			

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	particular scheme any over payment shall be brought to the notice of commissioner/CMO.	heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures. Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.

  
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	working days shall be immediately brought to the notice of Commissioner/CMO	revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	observed.
(V)	Entries in Cash Book should be verified.	It was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	The posting of receipts and payment should be done under proper heads.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in <b>Annexure "B-II"</b> .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.  <b>Refer Annexure "B-II" for detailed.</b>
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. It is recorded only at the time, it is credited to the Bank account of the ULB.	It has been suggested to municipality that interest should be recorded on accrual basis for correct determination of amount of interest during the financial year.
(VIII)	The Cases were	There exist no investments except	Municipality is bearing

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investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	interest loss by not keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done.
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## AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2022-23.	No Discrepancies observed on our sample test basis observation.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed on our sample test basis observation.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	The nagar parishad has properly maintained books of accounts, and records related to daily transactions. Some instances has been observed where proper transactions has not been reflected in either cash book or in pass book such transactions has been reflected in bank reconciliation statement of ULB duly annexed to our report.	ULB should correct such mistakes in cash book in order to arrive for corrected figures as per bank statement
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various	It is advisable that municipality should book expenses/ payments in correct head.

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	Book.		
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	Separate receipt and payment accounts have been prepared related to project fund.	Balances of Grant Register are not properly inked out.

## AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	During the course of our of audit we come across FDR's named in favour of Nagar parishad Suwasra	It has been suggested to municipality that interest should be recorded on accrual basis for correct determination of amount of interest during the financial year.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	ULB have not properly recorded the Interest on the FDR timely. Also the FDR renewed depository receipt has not been obtained after maturity of last FDR.	FDR to be renewed timely so that proper interest accrued during such period can be recorded.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No discrepancies were observed.

*[Signature]*  
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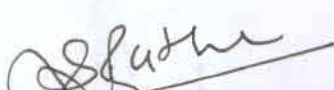
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(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books.	We suggest Municipality should record the interest earned on FDRs as and when the same are renewed.
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## AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2022-23 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/performance	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee	No Such instances have been found.

  
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	guarantee shall be verified from the issuing bank.	has been issue and no guarantee has been expired as explained to us by Municipality.	
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As explained to us by management of ULB no bank guarantee exists on the record of ULB . They only take FDR's as a Performance guarantee.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No bank guarantee exists on the record of ULB.	None.

## AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS .
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants. Also on most of the occasion ULB has over utilised amount of grant by making contribution from own fund.	Utilisation Certificates are not provided by the ULB for the purpose of audit. Out of own expenses should be avoided.
(II)	Auditor is responsible for audit of Grants received from State Government and its	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is	Utilisation Certificates are not provided by the ULB for the purpose of audit. Out of own expenses

*[Signature]*  
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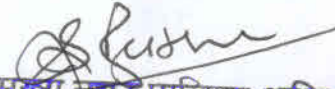
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	Utilization.	no bifurcation available for CG and SG grants. Also on most of the occasion ULB has over utilised amount of grant by making contribution from own fund.	should be avoided.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non-adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

  
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## Annexure-"B-I"

### **Comparative chart as required by Scope head 1 (subhead 3)**

Particulars	2022-23 (A)	2021-22	% of growth
Sampati Kar	711777/-	553786/-	28.53%
Samekit kar	573505/-	303666/-	88.86%
Nagariya Vikas kar	202116/-	157901/-	28.00%
Education tax	52967/-	25485/-	107.84%
Bhawan Bhumi Kiraya	378578/-	827964/-	-54.28%
Water tax	880109/-	448870/-	96.07%

## Annexure "B-II"

### **Details Regarding Revenue collection against the Budgeted Targets**

S.No.	Particulars	Audited Actual 21- 22  (A)	Budget 21-22  (B)	Audited  Actual 22-23 (C)	Growth In Budget as compared to 21-22 % (B- A)/A*100	Actual Achievement 22-23 in %  (C/B)*100
1	Sampati Kar	553786/-	6946455/-	711777/-	1154.35%	10.25%
2	Samekit kar	303666/-	1124528/-	573505/-	270.32%	51.00%
3	Nagariya Vikas kar	157901/-	2315252/-	202116/-	1366.27%	8.73%
4	Education	25485/-	397322/-	52967/-	1459.04%	13.33%

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Email ID- Agrawaldhoot@gmail.com

CHARTERED  
ACCOUNTANTS

	tax					
5	Bhawan Bhumi Kiraya	827964/-	2377494/-	378578/-	187.15%	15.92%
6	Water tax	448870/-	5792255/-	880109/-	1190.41%	15.19%

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

## Annexure "B-III"

### Observations in Bank reconciliation statement

#### 1. State bank of India 4556

<u>Amount debited in cash book but not credited in pass book</u>	
Date	Amount
25.07.2022	Rs 23918/-

Place: Ujjain

FOR : Agrawal and Dhoot Chartered Accountant

Date: 10.10.2023

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, सुवासरा

  
CA. Tapan Agrawal  
Partner

Membership number - 411662

UDIN : 23411662BGQJRR5617





NAGAR PARISHAD SUWASRA, DISTRICT MANDSAUR				
Receipts & Payment Account/ Cash flow for the Year ended 31.03.2023				
Receipts	Amount (Rs)	Amount (Rs)	Payment	Annexure-B1 Amount (Rs)
<b>To Opening Balances as per Cash Books</b>			<b>Revenue Expenditure</b>	
Ass Bank - 9206	33373.00		Establishment Expenses	
Bank Of India - 0001	4013302.28		Salary and Wages	18454170.00
Central Bank Of India - 5633	250455.00		Leave Entitlement	134078.00
NMGB - 2662	1309641.05		Arcur	40776.00
State Bank Of India - 2047	18349.00		Mandoy Bhatha	17620.00
State Bank Of India - 4356	629185.88			18801594.00
State Bank Of India - 4856	14370.50			
State Bank Of India - 5983	246822.00		<b>Administrative expenses</b>	
Cash Book Difference	338952.70	12503971.41	Electricity expenses	6519792.00
			Stationery and Printing Expenses	34918.00
			Bank Charges	5608.50
<b>Revenue Receipts</b>			Bhoomi Poojan Expenses	2100.00
Bazar Bhedhak	13425.00		Advertisement Expense	375266.00
Block Dukam Current Year	15795.00		Audit Fee	41300.00
Block Dukam Outstanding	5440.00		Budget Preparation Fee	12000.00
Sanpatti Kar Current year	20598.80		Books & Periodicals	4980.00
Sanpatti Kar Outstanding	305899.00		Consultance Fees	17600.00
Samakhi Kar Current year	19183.00		Clonna Expenses	25550.00
Samakhi Kar Outstanding	381702.00		Digital Signature	17500.00
Water tax- Current year	9346.50		Election Expenses	60900.00
Water Tax- outstanding year	38964.00		Flex And Banner Expenses	17187.00
Vikas Kar- Current year	7851.40		Har Ghar Triange Expenses	173280.00
Vikas kar - Outstanding	125602.00		Insurance Expenses	59949.00
Education cess- Current year	10942.00		Mineral Water Expenses	13520.00
Education cess- Outstanding	17725.00		MP Shapna Expenses	169828.00
Gumti kiraya- Current year	54824.00		National Festival	15701.00
Gumti kiraya- Outstanding year	14515.00		Newspaper Expenses	26200.00
Blagat Singh Bhawan kiraya- Current year	1329.00		DPR Expenses	461285.00
Blagat Singh Bhawan kiraya- Outstanding year	29286.00		Office Expenses	55512.00
Mahatma Gandhi Bhawan kiraya	64649.00		Printing Work Expenses	179083.00
Gumti Premium Rashi	600300.00		Photocopy Expenses	11410.00
Bhawan kiraya	4030.00		Photography & Videography Expenses	22450.00
Bhawan juman Shulk	151658.00		Legal fee	800.00
Bhawan Pramot Shulk	500.00		Media Expenses	468812.00
Bhawan Kar Bakaya	1750.00		Prachar Prasarat Expense	21700.00
Chulian diand	17010.00		Refreshment Expenses	65140.00
Advertisement Shulk	44300.00		Religious Festival Expenses	336840.00
Sadak Rudat Shulk	92497.00		Rent Coat Expenses	2500.00
Sanpatti Shulk	7010.00		Sound System Expenses	140611.00
Parion Car Shulk	100.00		Sweat Sallor Expenses	25100.00
Adhikhar	80945.00		Safai Expenses	19550.00
Ambulance Rent Received	62448.00		Tent House kiraya	242961.00
Namantran Shulk	184070.00		Travelling Expenses	163689.00
Vilas Shulk	672890.00		Water Treating Expenses	208310.00
Dairy Shulk	185.00		Uplar Expenses	6751.00
New Nat Connection Shulk	103558.00		Uniform Expenses	81700.00



*[Signature]*  
 उच्च नगर पालिका अधिकारी  
 नगर परिषद, सुवासरा



Dukan Premium	4,54,000.00		Telephone & internet Expenses	11414.00	11472195.50
Bala Uddeshy Shulk	7100.00				
Chaiti Sactalay Shulk	12000.00				
Nal Shaiting Shulk	3252.00		Operation and Maintenance expenses		
Swadha Dand Shulk	3400.00		Repair and Maintenance Motor Pump	238427.00	
Tungwa Jhandu Shulk	13020.00		Swachha Survekshan	129270.00	
Harding Shulk	600.00		Repairs and Maintenance Vehicle	219511.00	
Mal Pump Shulk	10000.00		Repairs and Maintenance - Chabootra	55375.00	
Loase Rent	720.00		Repairs and Maintenance - Drain	45030.00	
Pashu Panjivan Shulk	90600.00		Repairs and Maintenance - Building	444833.00	
Patni Bazar Shulk	3390.00		Repairs and Maintenance - Machinery	11790.00	
Praunepatra Shulk	8395.00		Repairs and Maintenance - Public toilet	51199.00	
Fataka Dukan Shulk	45750.00		Repairs and Maintenance - Road	136555.00	
MPTB	30850.00		Computer and Printer Expenses	40038.00	
Mela Electricity Shulk	55750.00		Bulk Purchase - Other	53590.00	
Mela Plot Shulk	41530.00		Bulk Purchase - Medicines	188000.00	
Hospital Road Premium cash	20000.00		Bulk Purchase - Water Works	183779.00	
Navin Premium Rashi	190000.00		Bulk Purchase - Swachha Material	789460.00	
Other Premium Rashi	220000.00		Repair and Maintenance Water Works	922767.00	
CM Patta Yitak Shulk	690.00		Alum & Bleaching Powder Purchase	978570.00	
Nome Parivarlan Shulk	20000.00		ICB Rent	311541.00	
Patta Kashid Shulk	2018.00		Diesel and Fuel Purchase	1136740.00	
Somudurk Bhawan Kiriya	4700.00		Repairs and Maintenance - CMO Kaskela	262052.00	
Septic tank Shulk	20000.00		Fogging Machine Oil Expenses	290035.00	
Pratilipi Shulk	1000		Pashu Pahan Salayalan Expenses	276800.00	
Tender fee	272624.00		Repairs and Maintenance - Statue	61856.00	
Registry Shulk	69593.00		Welding Expenses	26190.00	
Registry Vilamb Shulk	98000.00		Sports Expenses	142063.00	
Right To Information fee	1190.00		Bulk purchase - Electrical Appliances	688519.00	7406911.00
Vivah Panjivan Shulk	1800.00				
Fire Kiraye Shulk	5028.00				
Shiksha Shulk	24900.00				
		12916018.00	Capital WIP and Fixed assets		
Assigned revenue and compensation			Bondrywall Nirmul	919730.00	
Chugkshahi Puri	1411574.00		CCTV Camera Installation	80692.00	
Sambhal vojna Grant	50000.00		Dukan niman	259611.00	
Mulbhoat Arudhan	1780000.00		GC Road Niman	639908.00	
Stamp Duty	242649.00	16188223.00	Printer Purchase	314950.00	
			Furniture & Fitting	14980.00	
			Garden Development	2895928.00	
			Stadium Niman	831802.00	
Interest Income			March Niman	2871688.00	
Interest Ch Bank	124611.58	124611.58	Marglik Bhawan Niman	795072.00	
			Nali Niman	7383483.00	
			Chap & Table	320874.00	
Capital Receipts & Liabilities			Water Works	2407601.00	
Grants, Contributions for Specific Purposes			Two Shad Niman	759177.00	
Rajya Viti aayog	1671000.00		Hard Vehicle Purchase	308001.00	
Sudak murtimat Grant	1387000.00		WRM Road Niman	5106907.00	
5th Income commision	2774020.00		Teaching Ground Niman	1187218.00	
Vidhyak Nedu	1710538.00		Beet niman	1060857.100	
CM Adhosauchha	420000.00		Chabootra Niman	130834.00	
Unknown Grant	13861538.00	27813116.00	Power Block	25110.00	
			Compost Pit	7270.00	46202566.00
Miscellaneous Receipts					

*S. Pathan*  
मुख्य कार्यालय  
नगर परिषद, सुनसरी





**NAGAR PARISHAD SUWASRA, DISTRICT MANDSAUR**

Income & Expenditure Account for the Year ended 31.03.2023

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Annexure-B1 Amount (Rs)
<b>Revenue Expenditure</b>			<b>Revenue Receipts</b>		
<b>Establishment Expenses</b>			<b>Razar Bhethak</b>		
Salary and Wages	18454120.00		Block Dukan Current Year		130425.00
Leave Encashment	134078.00		Block Dukan Outstanding		15795.00
Arrear	40776.00		Sampati Kar Current year		54440.00
Manday Bhatta	172620.00	18801594.00	Sampati Kar Outstanding		205968.00
			Sametkar Kar Current year		505809.00
<b>Administrative expenses</b>			Sametkar Kar Outstanding		191803.00
Electricity expenses	6519792.00		Water tax- Current year		381702.00
Stationery and Printing Expenses	334918.00		Water Tax- outstanding year		490465.00
Bank Charges	5608.50		Vikas Kar- Current year		389644.00
Bhoomi Pujan Expenses	2100.00		Vikas kar - Outstanding		78514.00
Advertisement Expense	375266.00		Education cess - Current year		123602.00
Audit Fee	41300.00		Education cess- Outstanding		10342.00
Budget Preparation Fee	12000.00		Education cess- Outstanding		17725.00
Books & Periodicals	4990.00		Gumti kiraya- Current year		54824.00
Consultancy Fees	174600.00		Gumti kiraya- Outstanding year		143515.00
China Expenses	25550.00		Bhagat Singh Bhawan kiraya - Current year		1329.00
Digital Signature	17500.00		Bhagat Singh Bhawan kiraya - Outstanding year		38206.00
Election Expenses	604901.00		Mahatma Gandhi Bhawan Kiraya		64649.00
Flex And Benar Expenses	21872.00		Gumti Premium Rashi		600000.00
Har Ghar Tiranga Expenses	173280.00		Bhawan kiraya		4000.00
Insurance Expenses	53949.00		Bhawan nirmaan Shulk		151658.00
Minral Water Expenses	13520.00		Bhawan Pramen Shulk		500.00
MP Shapna Expenses	169828.00		Bhawan Kar Bakaya		1750.00
National Festival	157011.00		Challan dand		1700.00
Newspaper Expenses	25230.00		Advertisement Shulk		44300.00
DPR Expenses	461285.00		Sadak Khadai Shulk		92497.00
Office Expenses	55512.00		Samphota Shulk		700.00
Printing Work Expenses	178063.00		Ration Card Shulk		100.00
Photocopy Expenses	11410.00		Adhibhar		80945.00
Photography & Videography Expenses	22450.00		Arbandance Rent Received		62448.00
Legal fee	8000.00		Namantaran Shulk		186070.00
Mela Expenses	468812.00		Vikas Shulk		672890.00
Prachar Prasar Expenses	21700.00		Dary Shulk		185.00
Refreshment Expenses	65140.00		New Nal Connection Shulk		102658.00
Religious Festival Expenses	338840.00		Dukan Premium		455400.00
Ren Cost Expenses	2500.00		Bahu Uddeshy Shulk		7100.00
Sound System Expenses	140610.00		Chaliti Sochaliy Shulk		12000.00
Swagat Sakar Expenses	251030.00		Nal Shiting Shulk		3252.00
Safa Expenses	19550.00		Swathia Dand Shulk		3400.00
Tent House kiraya	242961.00		Tiranga jhanda Shulk		12020.00
Travelling Expenses	163689.00		Hording Shulk		600.00
Water Testing Expenses	30820.00		Mat Pump Shulk		10000.00
Upkar Expenses	6954.00		Loose Rent		720.00
Uniform Expenses	84700.00		Pashu Pampyan Shulk		94600.00
Telephone & internet Expenses	14144.00	11472595.50	Pashu Bazar Shulk		3300.00
			Pranapota Shulk		82957.00
			Futaka Dukan Shulk		45750.00



*Signature*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, सुवासरा



Operation and Maintenance expenses			
Repair and Maintenance Motor Pump	28427.00	MPER	30850.00
Swachh Survekshan	12970.00	Mela Electricity Shulk	55750.00
Repairs and Maintenance Vehicle	21931.00	Mela Plot Shulk	415630.00
Repairs and Maintenance - Chabootra	35375.00	Hospital Road Premium rashi	200000.00
Repairs and Maintenance - Drain	45000.00	Navin Premium Rashi	190000.00
Repairs and Maintenance - Building	44833.00	Other Premium Rashi	230000.00
Repairs and Maintenance - Machinery	11790.00	CM Patta Vitak Shulk	690.00
Repairs and Maintenance - Public toilet	54199.00	Name Parivartan Shulk	20000.00
Repairs and Maintenance - Road	133655.00	Patta Rashid Shulk	2818.00
Computer and Printer Expenses	40058.00	Samudayik Bhawan Kirava	4700.00
Bulk Purchase - Other	53590.00	Septic tank Shulk	20000.00
Bulk Purchase - Medicines	188000.00	Pratipati Shulk	10.00
Bulk Purchase - Water Works	183779.00	Tender fee	272674.00
Bulk Purchase - Swachha Material	780460.00	Registry Shulk	695931.00
Repair and Maintenance Water Works	922767.00	Registry Vilamb Shulk	98000.00
Alam & Bleaching Powder Purchase	978570.00	Right To Information fee	1190.00
ICR Rent	311541.00	Vivah Panjivan Shulk	1800.00
Diesel and Fuel Purchase	1136740.00	Fire Kirava Shulk	5028.00
Repairs and Maintenance - CMO Kaksha	262052.00	Shiksha Shulk	24901.00
Fogging Machine Oil Expenses	290036.00		12916018.00
Pastu Palan Sahayata Expenses	27000.00	Assigned revenue and compensation	
Repairs and Maintenance - Statue	61856.00	Chungkeshahi Parti	14115574.00
Welding Expenses	26190.00	Sambhal yojna Grant	50000.00
Sports Expenses	143063.00	Mulbheet Anudean	1780000.00
Bulk purchase - Electrical Appliances	688519.00	Stamp Duty	242649.00
	740691.00		16188223.00
Miscellaneous Expenses	4251.16	Interest Income	
		Interest On Bank	124611.58
		Miscellaneous	325139.46
		Prior Period Income	1926220.68
		Excess of Expenditure over Income DTY	6204938.94
Total	37685151.66	Total	37685151.66

DATE : 10.10.2023

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE



**FOR AGRAWAL & DHOOOT**

**CATAPAN AGRAWAL**  
PARTNER  
M. I. J. 411682

*Rajesh*  
**मुख्य नगर पालिका अधिकारी**  
**नगर परिषद, सुबनारा**

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

Name of ULB Nagar Parishad Sawasra  
Name of Auditor Agrawal & Dhoot  
Chartered Accountants

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.			
	राजस्व कर वसूली	Year 2021-22	Year 2022-23	% of Growth	
(i)	संपत्तिकर	553786	711777	28.53%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously such as introducing one time settlement scheme and initiate campaign to promote online payment of municipal taxes.
(ii)	संपत्तिकर कर	303666	573505	88.86%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously such as introducing one time settlement scheme and initiate campaign to promote online payment of municipal taxes.
(iii)	नगरीय विकास उपकर	157901	202116	28.00%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously such as introducing one time settlement scheme and initiate campaign to promote online payment of municipal taxes.
(iv)	शिक्षा उपकर	25485	52967	107.84%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously such as introducing one time settlement scheme and initiate campaign to promote online payment of municipal taxes.
	कुल योग	1040838	1540365		
	मेर राजस्व वसूली				
(i)	भवन भूक किराया	827964	378578	-54.28%	Bhawan Bhumi Kiraya Should be recovered by ULB by applying new techniques such as shift to online mode for recovery and one time settlement scheme for old recovery.
(ii)	जल उपयोक्ता प्रभार	448870	880109	96.07%	Water Tax Should be recovered by ULB by applying new techniques such as shift to online mode for recovery and one time settlement scheme for old recovery.
(iii)	दीस आर्लिंग प्रभार उपयोक्ता प्रभार	0	0	0.00%	
(iv)	अन्य कर / शुल्क	13091931	10116966	-22.72%	ULB should made strategy to recover other kar and increase revenue of ULB also.
	कुल योग	14368765	11375653		
	महा योग	15409603	12916018		



ULB has de-growth in recovery of other kar mentioned in revenue receipts also by 23% approx. as compared to previous financial year.

ULB has very slow tax recovery in the current year. ULB should apply appropriate procedure specially in recovery of old outstanding dues.



2	Audit of Expenditure	The vouchers files are properly maintained by Nagar Municipality and appears to be true and fair view on Sample test check basis.	Read Annexure B Audit of expenditure for detailed.
3	Audit of Book keeping	The Nagar Parishad has properly maintained books of accounts and records related to daily transactions.	Read Annexure B Audit of Book Keeping for detailed.
4	Audit of FDR	Nagar Parishad has made investment in FDR.	Interest Certificates from bank should be collected in order record correct interest amount for the year.
5	Audit of Tenders/Bids	We have audited tenders/ bids invited by the ULB during the F.Y. 2022-23 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within time frame.
6	Audit of Grants & Loans	We have verified grants given for CG and SG to the extent data available for verification and provided to us however no UC has been produced to us for verification. Also there is no bifurcation available for CG and SG grants.	It has been suggested to municipality that to prepare properly grant register such that balance can be ascertain grant wise.
7	Incidence relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of Guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile.



  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, सुकलसरा

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. b) Percentage of Capital Expenditure with respect to Total Expenditure	Revenue receipts as mentioned- Rs 31480212.72/-and Revenue expenditure as mentioned- Rs 37685151.66 /-Therefore percentage as required = 119.71% (37685151.66/31480212.72)*100  Capital Expenditure- Rs. 46202866/- Total Expenditure- Rs 96784641.87/- Therefore percentage as required = 47.74% (46202866/96784641.87)*100	Higher Revenue expenditure has been incurred as compared to revenue receipts  Since we don't know ideal ratio so we are not able to comment upon it. Prima Facie it was seen that Out of total expenditure nearly 48% expense incurred in construction or purchase of fixed assets it means on going projects are completed or near completion stage.	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure.
9	Whether all the temporary advances has been fully recovered or not.	Advance register has not been maintained by bagar parishad	Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared.	Bank reconciliation Statement prepared by ULB.	Refer Bank reconciliation statement	



*P. K. Sharma*  
मुख्य नगरपालिका अधिकारी  
नगर परिषद, सुवासरा



Division	District	ULB Name	REVENUE RECEIPTS						Capital Receipts				Total Receipts		
			Property Tax	Other Tax Revenue	Fees and Charges	Revenue from Municipal Property	Assigned Revenue	Revenue Grants, Contribution and Subsidies	Interest Income	Other	Capital Receipts	Central Finance Commission Receipts		State Finance Commission Receipts	
Ujjain	Mandsaur	Suwarsa	711777.00	1708697.00	10116966.00	378578.00	16188233.00	0.00	124611.58	2251360.14	29038433.00	0.00	27813116.00	0.00	88301761.72

REVENUE EXPENDITURE				CAPITAL EXPENDITURE			TOTAL EXPENDITURE
Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Capital Expenses	Loan Repayment	Other	
18801594.00	11472395.50	7406911.00	0.00	46202866.00	1935154.00	3283501.00	89106672.66



Sentinel  
मुख्य निर्देश प्राप्त आदेशकार।  
नगर परिषद, सुल्तानपु

CMPGB - 2662

Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			1791486.55
Closing Balance As per Bank			1791486.55
cash balance after above adjustments			1791486.55
Diff			0.00

SBI - 5983

Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			83644.00
Closing Balance As per Bank			83644.00
cash balance after above adjustments			83644.00
Diff			0.00

SBI - 2047

Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			30272.50
Closing Balance As per Bank			30272.50
cash balance after above adjustments			30272.50
Diff			0.00

SBI - 4856

Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			13072.50
Closing Balance As per Bank			13072.50
cash balance after above adjustments			13072.50
Diff			0.00

CBI - 5633

Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			4027989.35
Closing Balance As per Bank			4027989.35

*[Signature]*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, सुवासरा





cash balance after above adjustments			4027989.35
Diff			0.00

BOI - 0001


Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			5001888.65
Closing Balance As per Bank			5001888.65
cash balance after above adjustments			5001888.65
Diff			0

Axis Bank - 9206

Nagar Parishad Suwasra  
for 2021-22

Closing Balance As per cash book			5448.00
Less : Amount debit in pass book but not credited in cash book			3074.00
Closing Balance As per Bank			2374.00
cash balance after above adjustments			2374.00
Diff			0.00


  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, सुवासरा



SBI - 4556

Nagar Parishad Suwasra  
for 2022-23

Closing Balance As per cash book			745258.92
Less: Amount Dr In Passbook but not Cr In cashbook			
25.07.2022	Ram Lal	23918	23918.00
Closing Balance As per Bank			721340.92
cash balance after above adjustments			721340.92
Diff			0

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, सुवासरा

