

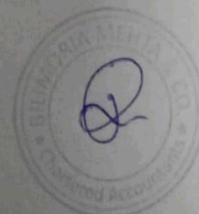
UCO Bank - 465					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
C. Less:-					
D. Adjusted balance as per Cash Book				[ A + B - C ]	
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	

UCO Bank - 601					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
C. Less:- Opening difference					
D. Adjusted balance as per Cash Book				[ A + B - C ]	
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	

UCO Bank - 139					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
C. Less:-					
D. Adjusted balance as per Cash Book				[ A + B - C ]	
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	

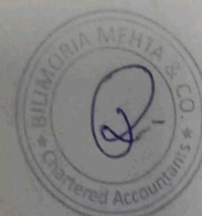
UCO Bank - 138					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
C. Less:-					
D. Adjusted balance as per Cash Book				[ A + B - C ]	
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	

UCO Bank - 472					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	





Bank of Baroda - 3026					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	
State Bank of India - 787					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					1,41,05,203.44
Add:- Opening difference				7,47,845.00	
B.					
					7,47,845.00
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	1,48,53,048.44
E. Closing balance as per Bank statement as on 31.03.2021					1,48,53,048.44
F. Difference found				[ D - E ]	
UCO Bank - 458					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					14,31,923.30
Add:- Opening difference				47,490.00	
B.					
					47,490.00
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	14,79,413.30
E. Closing balance as per Bank statement as on 31.03.2021					14,79,413.30
F. Difference found				[ D - E ]	
AU Small Finance - 47194					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					64,142.00
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	64,142.00
E. Closing balance as per Bank statement as on 31.03.2021					64,142.00
F. Difference found				[ D - E ]	





# Bank Reconciliation statement

As on: 31st March 2021, Makdon

C. C. B. Bank - 65105

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	-
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	

UCO BANK - 373

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	-
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	-

HDFC BANK - 5197

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					1,10,81,517.24
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	1,10,81,517.24
E. Closing balance as per Bank statement as on 31.03.2021					1,10,81,517.24
F. Difference found				[ D - E ]	-

ICICI BANK - 3794

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					NILL
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	-
E. Closing balance as per Bank statement as on 31.03.2021					NILL
F. Difference found				[ D - E ]	-



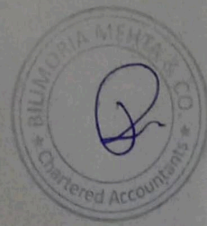


HDFC BANK - 58601						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2021					NIL	
Add:-						
B.						
Less:-						
C.						
D. Adjusted balance as per Cash Book				[ A + B - C ]		
E. Closing balance as per Bank statement as on 31.03.2021					NIL	
F. Difference found				[ D - E ]		

ICICI BANK - 4341						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2021					42,75,861.00	
Add:-						
B.						
Less:-						
C.						
D. Adjusted balance as per Cash Book				[ A + B - C ]	42,75,861.00	
E. Closing balance as per Bank statement as on 31.03.2021					42,75,861.00	
F. Difference found				[ D - E ]		

NMGB BANK- 1527						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2021					NIL	
Add:-						
B.						
Less:-						
C.						
D. Adjusted balance as per Cash Book				[ A + B - C ]		
E. Closing balance as per Bank statement as on 31.03.2021					NIL	
F. Difference found				[ D - E ]		

NMGB - CD-46						
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)	
A. Closing balance as per Cash Book as on 31.03.2021					16,55,837.90	
Add:-						
B.						
Less:-Opening difference				2,03,917.00		
D. Adjusted balance as per Cash Book				[ A + B - C ]	14,51,920.90	
E. Closing balance as per Bank statement as on 31.03.2021					14,51,920.90	
F. Difference found				[ D - E ]		



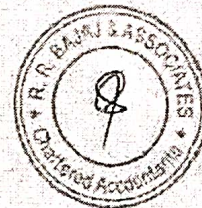


**Schedual 2**  
**Grant Received**

S.N.	Particulars	Amount
1	15th Finance Grant	11,773,000.00
2	Fire Grant	1,875,000.00
3	MLA Swachha Anudan	88,000.00
4	Moolbhoot Anudan	2,769,000.00
5	Doctor Compensation	10,791,298.00
6	Pmay Grant	70,300,000.00
7	Road Development	1,271,000.00
8	Stamp Duty Grant	301,000.00
9	State Finance Commission	2,732,000.00
10	Swachta Mission	100,000.00
11	Other Misc Grant	1,025,000.00
<b>Grand Total</b>		<b>103,025,298.00</b>

**Schedual 3**  
**Fixed Assets**

S.N.	Particulars	Amount
1	Biometric Machine	30,380.00
2	Boundrywall Nirman	50,577.00
3	C.C.Road Nirman	3,499,742.39
4	Computers and CCTV	165,202.00
5	Construction in Bhavan Nirman	112,567.06
6	Construction in Sabha Mandap	239,655.69
7	Construction in Shed Nirman	164,870.19
8	Construction of Box Culvert	243,506.87
9	Construction of Ground	964,540.86
10	Construction of School	28,891.13
11	Construction of Shamshan Shed	501,348.37
12	Contruction of Toilets	192,542.85
13	Dustbin	120,493.25
14	Furniture	53,136.00
15	Printer Purchase	56,742.00
16	Roads & Nali Nirman	1,373,568.10
17	Selfi Point Nirman	130,011.42
<b>Particulars</b>		<b>7,927,775.18</b>





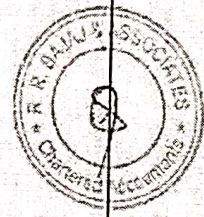
TDS Paid	16500.00	
Telephone Expenses	24220.00	
Tent Rent	362473.00	
Treegur & Plants Purchase	13200.00	
Wages	615282.00	
Water Expenses	26221.00	
Water Supply Material Purchase	378635.60	
Total		110153271.81
Nett Inflow		9600541.84





**Outflow of Cash :**

Loans (Liability)		
Loan From Hudco		489128.00
Fixed Assets	489128.00	
(Refer Schedual 3)		7927775.18
Indirect Expenses		101736368.63
Salary		
Security Deposits	6852864.00	
Advertisement Expenses	572015.95	
Advocate Fees	309944.80	
Audit Fees	30500.00	
Bank Charges	69300.00	
	6393.41	
Cm Swa Rojgar Yojna Exp.	190000.00	
Consultancy Fees	553132.00	
Covid 19 Exp.	210555.00	
Covid Relief Fund	32598.00	
Election Expenses	2450.00	
Electricity Expenses	4456365.00	
Electricity Material Purchase	1892249.69	
Festival Expenses	26353.00	
Garden Maintenance Expenses	58854.38	
G.P.F.	8000.00	
G.S.T.	200920.00	
Hire Charges on Vehicle	876399.00	
IEC SBM Activity Exp.	289590.00	
Income Tax	367855.00	
Insurance Exp.	118249.89	
JCB Rent	736862.00	
Meeting Refersment Expenses	127623.00	
News Paper Expenses	27470.00	
Other Expenses	269836.50	
Pension	2013944.00	
Petrol/ Diseal Expenses	930437.57	
Photocopy Exp.	47687.00	
Photo Graphy Exp.	2793.00	
Pmay Awas Yojna	67750000.00	
Printing Expenses	282682.50	
Program Exp.	145621.00	
Recatification of Error	1297148.45	
Repair & Maintenance Building	100156.00	
Repair & Maintenance Fixed Asstes	83995.00	
Repair & Maintenance IT Assets	125878.34	
Repair & Maintenance Motor Pump	507274.50	
Repair & Maintenance of Water Pipeline	510890.00	
Repair & Maintenance -Other	693071.00	
Repair & Maintenance Vehicle	680542.25	
Salary Daily Wages	5216783.00	
Sanitation Material Purchase	1429291.80	
Sewchha Anudaan	92000.00	
Stationery Expenses	103261.00	





**Nagar Parishaad Makdon**  
**Dist- Ujjain**

**Cash Flow Summary**

1-Apr-2020 to 31-Mar-2021

Particular	Amount	
Inflow of Cash :		
Direct Incomes		
(Schedual 2)		103025298.00
Grant From Govt.	101617298.00	
Grant From Govt.	1408000.00	
Indirect Incomes		16450783.00
Aavedan Shulk	2014.00	
Bank Interest	769259.00	
Bazar Bhatak	258918.00	
Fdr Interest	417034.00	
Garbage User Charges Current Year	155760.00	
Jal Kar	513986.00	
Karmkar Mandal Shulk	180.00	
Licance Shulk	14060.00	
Marrige Registration	50.00	
Nagreya Vikas Upkar Bakaya	39448.00	
Nagreya Vikas Upkar Chalu	65225.00	
Namantran Shulk	137360.00	
Nirman Anumati	20281.00	
Noc Certificate	60.00	
Other Income	104672.00	
Pashu Panjiyan Shulk	11550.00	
Penalty Shulk	123352.00	
Pramanptre Shulk	1050.00	
Rentel Income	21960.00	
RTI Application Shulk	532.00	
Saamanya Swatchta Ka Arrears	74010.00	
Samakit Kar Bakaya	95839.00	
Samakit Kar Chalu	153819.00	
Sampatti Kar Bakaya	333047.00	
Sampatti Kar Chalu	481164.00	
Sefty Tank Safai	39000.00	
Shiksha Upkar Bakaya	38111.00	
Shiksha Upkar Chalu	65738.00	
Shop Premium	12051101.00	
Supervision Charges	340320.00	
Talab Matsya Palan	5000.00	
Tender Form	92883.00	
Toilet Swachha Bharat Mission	9000.00	
Water Harvesting	15000.00	
Security Deposits -Received	27520.00	
Recatification of Error	250212.65	
Total		119753813.65





# Nagar Parishad Makdon

## District - Ujjain (M.P.)

Annexure - D

### 2020-21 INCOME & EXPENDITURE INFORMATION

S. No.	Division	District	ULB Name	ULB Type	2020-21 INCOME & EXPENDITURE INFORMATION										CAPITAL EXPENDITURE					TOTAL EXPENDITURE				
					REVENUE RECEIPTS					CAPITAL RECEIPTS					Total Receipts	REVENUE EXPENDITURE			Loan Repayment		Other Capital Expenses			
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assigned Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts		Other Grants	Administrative Expenses	Operation & Maintenance Charges				Interest & Finance Charges		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Ujjain	Ujjain	Makdon	Nagar Parishad	1063869	208522	962452	21960	777904	0	1314975	12051101	11773000	90227298	1025000	119426081	14041591	6713896.19	9017737.13	0	71388476	489128		101650823.3

For R.R. BANAJ & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN - 100895W

CA Sachin Khadolia

Partner

M.No. 428557



Date : 15/09/2021  
Place : Ujjain



7	Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and from one scheme/project to another				During Audit we found Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Case - Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.
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	Revenue Exp 99,231,929.23	Revenue Receipts 15,214,490.00	Percentage Revenue Expenditures with respect to Revenue Receipts 652.21%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. 7,927,775.18	Total Exp. 101,408,635.98	Percentage Capital Expenditures with respect to Total Expenditures are 7.81%.	Capital Expenditure are having substantial with respect to Total expenditure made by the Nagar Parishad.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	NA
10	Whether bank reconciliation statement have been regularly prepared.	As per the rules Nagar Parishad Should Prepared Bank Reconciliation Statement on Monthly Basis.			During Our Audit we found that ULB is not Preparing Bank Reconciliation Statement on Monthly.	We Suggest Nagar Parishad officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

As per our report of even date annexed.

**For R R BAJAJ & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN - 100895W**



*Sachin*

**CA Sachin Khandelia**

**Partner**

**M.No: 428557**

**Date : 15/09/2021**

**Place : Ujjain**

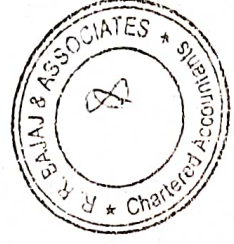


# Nagar Parishad Makdon

## District - Ujjain (M.P.)

Name of Auditor - R R Bajaj and Associates, Chartered Accountants

Sr No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicable laws but we found few cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
3	Audit of Book Keeping	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition except Fixed Asset Register, Ledger, Grant Register etc. We suggest Nagar Parishad to maintain all the records in a proper manner.
4	Audit of FDR	All Fixed Deposits And Term Deposits Are Verified.	Yes We Have Verified All The FDRs separate register was maintaining for the same. Renewal of FDRs are timely recorded in the Cash Book.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
6	Audit of Grants & Loans	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.





# Nagar Parishad Makdora

District - Ujjain (M.P.)

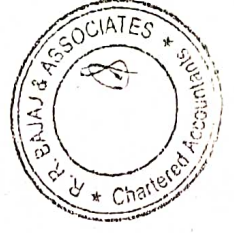
Name of Auditor - R R Bajaj and Associates, Chartered Accountants

Abstract Sheet for Reporting on Audit Paras for Financial Year 2020-21

Annexure - C

Annexure - 01

Sr No. Parameters		Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
		Year 2019-20	Year 2020-21	% of Growth		
i	राजस्व कर वसूली					
	i संपत्तिकर	1,653,472.00	814,211.00	-50.76	उपरोक्त सारणी का अवलोकन कर यह कहा जा सकता है की नगर पालिका द्वारा सभी प्रकार के करो एवं शुल्को की वसूली हेतु उचित प्रयास तो किये गये परन्तु कोरोना काल के कारण विगत वर्ष से 28.08% की कमी आई है	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की वजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिए.
	ii समेकित कर	160,244.00	249,658.00	55.80		2. नगर परिषद द्वारा राजस्व वसूलि हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिए जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि।
	iii नगरीय विकास उपकर	25,052.00	104,673.00	317.82		3. जिन व्यक्तियों द्वारा समय पर कर का भुगतान ना किया जाये उनको विरुद्ध दण्डात्मक कार्यवाही की जानी चाहिए।
	iv शिक्षा उपकर		103,849.00			4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिए।
	कुल योग	1,838,768.00	1,272,391.00	-30.80		5. समय-समय पर कर वसूली हेतु नगर के विभिन्न स्थानों पर कैम्पों का आयोजन किया जाना चाहिए।
नगर राजस्व वसूली						
i	भवन भूमि किराया	4,187,038.00	21,960.00	-99.48		
ii	जल उपभोक्ता प्रभार	550,185.00	513,986.00	-6.58		
iii	टोस अपशिष्ट प्रबंधन प्रभार	-	-	-		
iv	अन्य कर एवं शुल्क	14,580,032.04	13,406,153.00	-8.05		
	कुल योग	19,317,255.04	13,942,099.00	-27.83		
	महायोग	21,156,023.04	15,214,490.00	-28.08		





### Audit of Tenders :

Indicators		Observations	Remarks
(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competitive tendering procedures are followed for all bids.	by applying sample test basis, We found that Competitive tendering procedures are followed by the Nagar Parishad.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	we have verify the entries on sample test basis	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also 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.	Not Applicable.	
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

### Audit of Grants & Loans :

Indicators		Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Government but UC was not provided to us.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government but UC was not provided to us.	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. During this 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.	During the course of Audit we found that only Loan from HUDCO avail by the ULB for creation of Physical Infrastructure, However no further Details of the application of the loan provided to us.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	The ULB have maintained single cash book and Bank account for the receiving of Grants, all expenditure routed through said bank account, Therefore there may be chances that there may be diversion of Grant.	





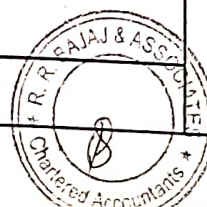
(vi)	During the audit financial propriety shall be checked. All the expenditure shall be supported by financial and Administrative sanction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii)	The Auditor shall be responsible for Verification Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Talled With The Income & Expenditure Records And Creation Of Fixed Asset.	During Our Audit We Found That UC's are Not Prepared By ULB.	

### 3. Audit of Book Keeping :

Indicators		Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad.	All Books are maintained in well condition and we suggest that the same should be carried for future.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	The Books of Accounts are being maintained in Single Entry Accounting System by applying Cash Sytem of Accounting.	
(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 Audit Report.	There is No Advance Register as Nagar Parishad has not given any Advance.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS has been prepared by ULB at the end of Financial year.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Fixed Assets Register is Maintained by the ULB but the same was notproperly Update time to time by ULB.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book. No Receipts and Payment prepared by the ULB for the Project Fund, Hendce it is not possible for us to reconcile the same.	

### 4. Audit of FDR :

Indicators		Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	No fixed Deposit / Term Deposit has been made by the ULB during the audit period.	All entries related to FDR should be posted in FDR register and Cash Book also.
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewls are timely done.	No FDR/TDR Showing in Last year Balance sheet as well as current year, Hence record was maintained but no entry found in the register.	
(iii)	The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	Not Applicable.	





# THE AUDITOR'S SCOPE OF WORK

Annexure - B

## 1. Audit of Revenue :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified Cash Book For Revenue Audit of Nagar Parishad From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts on sample test basis. for the financial year 2020-21 and details of various sources have been reported in Receipts and Payment Account.	Nagar Parishad must take strict action for any revenue leakage and give proper direction to all the Employees to do that task in sincere manner. We also found that there are some Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We have Checked the Revenue Receipt From The Various Sources by applying test check basis Counter File Of Receipt Book And Verified That Money Received Is Also Deposited In Respected Bank Account with in time limit, in some cases delay in depositing the cash in the bank account, However officials was explained to us the same was due to bank holiday or other non working days.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	Revenue Collection details have been verified by us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	Few cases were found where tax deposition delayed more then two days and we have brought to the notice of CMO about this.	
(v)	The entries in cash book shall be verified.	All Cash Book have been verified With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet (Annexure - C)	
(vii)	The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Interest Income was counted by the Nagar Parishad in the Cash Book at the time maturity only.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found.	

## Audit of Expenses :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	All Schemes Expenditures have been Audited by us by applying test check basis during the financial year 2020-21 by the Nagar Parishad.	Nagar Parishad has made addequate payment to vendors under the applicable laws but we have found few cases where payments were not according
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Balances of Cash Book and found Matched	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been notified to CMO.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditures Are Made In Accordance With The Guidelines, Directives, Acts And Rules Issued By Government Of India/State Government.	





State Bank of India - 787					
	Particulars	Cheque No.	Passbook Date	Cash book date	Amount (Rs.)
A.	Closing balance as per Cash Book as on 31.03.2021				14,105,203.44
	Add:-Opening difference				747,845.00
B.					
					747,845.00
	Less:-				
C.					
D.	Adjusted balance as per Cash Book				[ A + B - C ] 14,853,048.44
E.	Closing balance as per Bank statement as on 31.03.2021				14,853,048.44
F.	Difference found				[ D - E ] -

UCO Bank - 458					
	Particulars	Cheque No.	Passbook Date	Cash book date	Amount (Rs.)
A.	Closing balance as per Cash Book as on 31.03.2021				1,431,923.30
	Add:-Opening difference				47,490.00
B.					
					47,490.00
	Less:-				
C.					
D.	Adjusted balance as per Cash Book				[ A + B - C ] 1,479,413.30
E.	Closing balance as per Bank statement as on 31.03.2021				1,479,413.30
F.	Difference found				[ D - E ] -

AU Small Finance - 47194					
	Particulars	Cheque No.	Passbook Date	Cash book date	Amount (Rs.)
A.	Closing balance as per Cash Book as on 31.03.2021				64,142.00
	Add:-				
B.					
	Less:-				
C.					
D.	Adjusted balance as per Cash Book				[ A + B - C ] 64,142.00
E.	Closing balance as per Bank statement as on 31.03.2021				64,142.00
F.	Difference found				[ D - E ] -





# Bank Reconciliation statement

As on: 31st March 2021, Makdon

## HDFC BANK - 5197

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					11,081,517.24
Add:-					
B.					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	11,081,517.24
E. Closing balance as per Bank statement as on 31.03.2021					11,081,517.24
F. Difference found				[ D - E ]	-

## ICICI BANK - 4341

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					4,275,861.00
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[ A + B - C ]	4,275,861.00
E. Closing balance as per Bank statement as on 31.03.2021					4,275,861.00
F. Difference found				[ D - E ]	-

## NMGB - CD-46

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2021					1,655,837.90
Add:-					
B.					
Less:- Opening difference					
				203,917.00	
D. Adjusted balance as per Cash Book				[ A + B - C ]	203,917.00
E. Closing balance as per Bank statement as on 31.03.2021					1,451,920.90
F. Difference found				[ D - E ]	1,451,920.90
					-





## Nagar Parishaad Makdon

### Annexure 1

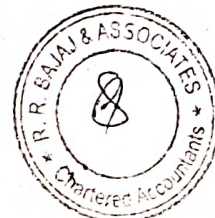
#### Bank Accounts Balance

S.N.	Particulars	Opening Balance	Closing Balance
1	Au Small Finance Bank-47194	10,000,000.00	64,142.00
2	Bank of Baroda -3026	18,840.50	
3	C.C.B. - 65105	78,087.40	
4	HDFC BANK 5197		11,081,517.24
5	HDFC Bank - 58601	125,663.04	
6	Icici Bank - 3794	164.00	
7	ICICI Bank 4341	1,242,670.00	4,275,861.00
8	NJGB-1527	249,788.29	
9	NMGB CD- 0046	1,358,905.30	1,655,837.90
10	State Bank of India-787	6,563,787.96	14,105,203.44
11	UCO Bank -0458	828,093.30	1,431,923.30
12	UCO BANK-138	221,464.50	
13	UCO BANK -139	12,715.93	
14	UCO BANK - 373	675,606.20	
15	UCO Bank - 465	1,204,275.04	
16	UCO Bank 472	191,837.58	
17	UCO BANK -601	1,042,044.00	
18	Grand Total	23,813,943.04	32,614,484.88

### Annexure 2

#### Grant Received

S.N.	Particulars	Amount
1	15th Finance Grant	11,773,000.00
2	Fire Grant	1,875,000.00
3	MLA Swachha Anudan	88,000.00
4	Moolbhoot Anudan	2,769,000.00
5	Octori Compensation	10,791,298.00
6	Pmay Grant	70,300,000.00
7	Road Development	1,271,000.00
8	Stamp Duty Grant	301,000.00
9	State Finance Commission	2,732,000.00
10	Swachta Mission	100,000.00
11	Other Misc Grant	1,025,000.00
	Grand Total	103,025,298.00





**Schedual : 1**  
**Fixed Assets**

S.N.	Particulars	Amount
1	Almiraha	15,500.00
2	Biomatric Machine	30,380.00
3	Borewell	475,865.08
4	Boundrywall Nirman	50,577.00
5	C.C.Road Nirman	5,967,088.69
6	CM Infrastructure Construction	2,973,829.20
7	Computer and CCTV Camera	1,046,427.48
8	Construction	31,625,919.54
9	Construction in Bhavan Nirman	112,567.06
10	Construction in Sabha Mandap	239,655.69
11	Construction in Shed Nirman	164,870.19
12	Construction of Box Culvert	243,506.87
13	Construction of Ground	964,540.86
14	Construction of School	28,891.13
15	Construction of Shamshan Shed	501,348.37
16	Contruction of Toilets	758,998.85
17	Dustbin	120,493.25
18	Electrical Materials	6,395,924.02
19	Fire and Fixure	46,700.00
20	Furniture	332,522.50
21	Hand Pump	263,294.00
22	Jalpraday Samagri	2,652,484.50
23	Machine Purchases	1,251,523.96
24	Nali Nirman	1,500,156.28
25	Printer Purchase	56,742.00
26	Roads & Nali Nirmn	1,373,568.10
27	Selfi Point Nirman	130,011.42
28	Talab Sondrayikaran	2,096,526.24
29	Tractor	307,193.00
30	Vishesh Nidhi Construction	4,765,913.50
<b>Total</b>		<b>66,493,018.78</b>

8



**Nagar Parishad Makdon, Dist- Ujjain (M.P.)**  
**Balance Sheet**

As on March 31 st, 2021

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account	70,464,186.64		Fixed Assets		
Excess of income over expenditure	17,217,445.02	87,681,631.66	Fixed Assets (Refer Schedules 1 for Details)	66,493,018.78	66,493,018.78
Loan and Advances					
Loan from HUDCO	11,912,000.00		Current Assets		
Less : Repayment During the Year	489,128.00	11,422,872.00	Cash-in-hand		
Current Liabilities			Closing Balance _ Bank Accounts		
Amanat Nal Connection	3,000.00	3,000.00	Au Small Finance Bank-47194	64,142.00	
			HDFC BANK 5197	11,081,517.24	
			ICICI Bank 4341	4,275,861.00	
			NMGB CD- 0046	1,655,837.90	
			State Bank of India-787	14,105,203.44	
			UCO Bank -0458	1,431,923.30	32,614,484.88
Total		99,107,503.66	Total		99,107,503.66

As per our report of even date annexed.

For R R BAJAJ & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN - 100895W



*Sachin Khandelia*  
CA Sachin Khandelia  
Partner  
M.No: 428557

Date : 15/09/2021

Place : Ujjain



Tent Rent	362,473.00			
Treegurd & Plants Purchase	13,200.00			
Wages	615,282.00			
Water Expenses	26,221.00			
Water Supply Material Purchase	378,635.60			
Salary	6,802,864.00	100,031,929.23		
Payment of Security Deposits	544,495.95	544,495.95		
Rectification of Errors				
Recatification of Error	1046935.80	1,046,935.80		
Payment of Duties and Taxes				
GST	200,920.00			
Income Tax	367,855.00			
OS	16,500.00	585,275.00		
Excess of Income Over Expenditure		17,217,445.02		
Total		119,426,081.00	Total	119,426,081.00

As per our report of even date annexed.

For R R BAJAJ & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN - 100895W



*Sachin*

CA Sachin Khandelia

Partner

M.No: 428557

Date : 15/09/2021

Place : Ujjain





**Nagar Parishad Makdon**  
**District, Ujjain**  
**Income and Expenditure Account**  
**From 1-Apr-2020 to 31-Mar-2021**

In Indian Rupees (₹)

Expenditure	Amount	Amount	Income	Amount	Amount
Indirect Expenses			Direct Incomes		
Advertisement Expenses	309,944.80		Grant From Govt. (Refer Annexure 2 for details)	103,025,298.00	103,025,298.00
Advocate Fees	30,500.00				
Audit Fees	69,300.00		Indirect Incomes		
Bank Charges	6,393.41		Sampatti Kar Bakaya	333,047.00	
Cm Swa Rojgar Yojna Exp.	190,000.00		Sampatti Kar Chalu	481,164.00	814,211.00
Sambal Yojna Rashi	800000.00		Samakit Kar Bakaya	95,839.00	
Consultancy Fees	553,132.00		Samakit Kar Chalu	153,819.00	249,658.00
Covid 19 Exp.	210,555.00		Nagreya Vikas Upkar Bakaya	39,448.00	
Covid Relief Fund	32,598.00		Nagreya Vikas Upkar Chalu	65,225.00	104,673.00
Election Expenses	2,450.00		Shiksha Upkar Bakaya	38,111.00	
Electricity Expenses	4,456,365.00		Shiksha Upkar Chalu	65,738.00	103,849.00
Electricity Material Purchase	1,892,249.69		Rentel Income	21,960.00	21,960.00
Festival Expenses	26,353.00		Jal Kar	513,986.00	513,986.00
Garden Maintenance Expenses	58,854.38		Bazar Bhatak	258,918.00	
G.P.F.	8,000.00		Shop Premium	12,051,101.00	
Hire Charges on Vehicle	876,399.00		Aavedan Shulk	2,014.00	
EC SBM Activity Exp.	289,590.00		Garbage User Charges Current Year	155,760.00	
Insurance Exp.	118,249.89		Karmkar Mandal Shulk	180.00	
JCB Rent	736,862.00		Licance Shulk	14,060.00	
Meeting Refersment Expenses	127,623.00		Marrige Registration	50.00	
News Paper Expenses	27,470.00		Namantran Shulk	137,360.00	
Other Expenses	269,836.50		Nirman Anumati	20,281.00	
Provision	2,013,944.00		Noc Certificate	60.00	
Petrol/ Diseal Expenses	930,437.57		Other Income	54,672.00	
Photocopy Exp.	47,687.00		Pashu Panjiyan Shulk	11,550.00	
Photo Graphy Exp.	2,793.00		Penalty Shulk	123,352.00	
Pmay Awas Yojna	67,750,000.00		Pramanptra Shulk	1,050.00	
Printing Expenses	282,682.50		RTI Application Shulk	532.00	
Program Exp.	145,621.00		Saamanya Swatchta Ka Arrears	74,010.00	
Repair & Maintenance Building	100,156.00		Sefty Tank Safai	39,000.00	
Repair & Maintenance Fixed Asstes	33,995.00		Supervision Charges	340,320.00	
Repair & Maintenance IT Assets	125,878.34		Talab Matsya Palan	5,000.00	
Repair & Maintenance Motor Pump	507,274.50		Tender Form	92,883.00	
Repair & Maintenance of Water Pipeline	510,890.00		Toilet Swachha Bharat Mission	9,000.00	
Repair & Maintenance -Other	693,071.00		Water Harvesting	15,000.00	13,406,153.00
Repair & Maintenance Vehicle	680,542.25				
Salary Daily Wages	5,216,783.00		Interest Income		
Sanitation Material Purchase	1,429,291.80		Bank Interest	769,259.00	
Sewchha Anudaan	92,000.00		Interest on FDR	417,034.00	1,186,293.00
Stationery Expenses	103,261.00				
Telephone Expenses	24,220.00				





		Pension	2013944.00	
		Petro/ Diseal Expenses	930437.57	
		Photocopy Exp.	47687.00	
		Photo Graphy Exp.	2793.00	
		Pmay Awas Yojna	67750000.00	
		Printing Expenses	282682.50	
		Program Exp.	145621.00	
		Repair & Maintenance Building	100156.00	
		Repair & Maintenance Fixed Asstes	83995.00	
		Repair & Maintenance IT Assets	125878.34	
		Repair & Maintenance Motor Pump	507274.50	
		Repair & Maintenance of Water Pipeline	510890.00	
		Repair & Maintenance -Other	693071.00	
		Repair & Maintenance Vehicle	680542.25	
		Salary Daily Wages	5216783.00	
		Sanitation Material Purchase	1429291.80	
		Sewchha Anudaan	92000.00	
		Stationery Expenses	103261.00	
		Telephone Expenses	24220.00	
		Tent Rent	362473.00	
		Treegurd & Plants Purchase	13200.00	
		Wages	615282.00	
		Water Expenses	26221.00	
		Water Supply Material Purchase	378635.60	
		Salary	6802864.00	100,031,929.23
		Closing Balance		
		Bank Accounts ( Refer Annexure 2 for Details )	32,614,484.88	32,614,484.88
Total		143,267,544.04	Total	143,267,544.04

As per our report of even date annexed.

For R R BAJAJ & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN - 100895W



*Sachin*

CA Sachin Khandelia

Partner

M.No: 428557

Date : 15/09/2021

Place : Ujjain

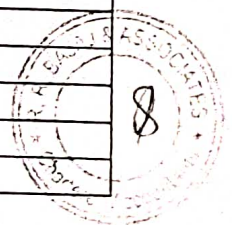


# Nagar Parishad Makdon

District, Ujjain  
Receipts and Payments  
From 1-Apr-2020 to 31-Mar-2021

In Indian Rupees (₹)

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance			Loans (Liability)		
Bank Accounts (Refer Annexure 1 for details)	23813943.04	23,813,943.04	Loan From Hudco	489128.00	489,128.00
Current Liabilities			Expenses of Taxes		
Security Deposits	27520.00	27,520.00	GST	200,920.00	
			Income Tax	367,855.00	
Direct Incomes			TDS	16,500.00	585,275.00
Grant From Govt. (Refer Annexure 2 for details)	103025298.00	103,025,298.00			
			Security Deposite	572015.95	672,015.95
Indirect Incomes			Fixed Assets		
Sampatti Kar Bakaya	333047.00		Biometric Machine	30380.00	
Sampatti Kar Chalu	481164.00	814,211.00	Boundrywall Nirman	50577.00	
Samakit Kar Bakaya	95839.00		C.C.Road Nirman	3499742.39	
Samakit Kar Chalu	153819.00	249,658.00	Computers	165202.00	
Nagreya Vikas Upkar Bakaya	39448.00		Construction in Bhavan Nirman	112567.06	
Nagreya Vikas Upkar Chalu	65225.00	104,673.00	Construction in Sabha Mandap	239655.69	
Shiksha Upkar Bakaya	38111.00		Construction in Shed Nirman	164870.19	
Shiksha Upkar Chalu	65738.00	103,849.00	Construction of Box Culvert	243506.87	
Rentel Income	21960.00	21,960.00	Construction of Ground	964540.86	
Jal Kar	513986.00	513,986.00	Construction of School	28891.13	
Bazar Bhatak	258918.00		Construction of Shamshan Shed	501348.37	
Shop Premium	12051101.00		Contruccion of Toilets	192542.85	
Aavedan Shulk	2014.00		Dustbin	120493.25	
Garbage User Charges Current Year	155760.00		Furniture	53136.00	
Karmkar Mandal Shulk	180.00		Printer Purchase	56742.00	
Licance Shulk	14060.00		Roads & Nali Nirmn	1373568.10	
Marrige Registration	50.00		Selfi Point Nirman	130011.42	7,927,776.18
Namantran Shulk	137360.00		Rectification of Errors		
Nirman Anumati	20281.00		Recatification of Error	1046935.80	1,046,935.80
Noc Certificate	60.00		Indirect Expenses		
Other Income	54672.00		Advertisement Expenses	309944.80	
Pashu Panjiyan Shulk	11550.00		Advocte Fees	30500.00	
Penalty Shulk	123352.00		Audit Fees	69300.00	
Pramanptra Shulk	1050.00		Bank Charges	6393.41	
RTI Application Shulk	532.00		Cm Swa Rojgar Yojna Exp.	190000.00	
Saamanya Swatchta Ka Arrears	74010.00		Sambal Yojna Rashi	800000.00	
Sefty Tank Safai	39000.00		Consultancy Fees	553132.00	
Supervision Charges	340320.00		Covid 19 Exp.	210555.00	
Talab Matsya Palan	5000.00		Covid Relief Fund	32598.00	
Tender Form	92883.00		Election Expenses	2450.00	
Toilet Swachha Bharat Mission	9000.00		Electricity Expenses	4456365.00	
Water Harvesting	15000.00	13,406,153.00	Electricity Material Purchase	1892249.69	
			Festival Expenses	26353.00	
Interest Income			Garden Maintenance Expenses	58854.38	
Bank Interest	769259.00		G.P.F.	8000.00	
Interest on FDR	417034.00	1,186,293.00	Hire Charges on Vehide	876399.00	
			IEC SBM Activity Exp.	289590.00	
			Insurance Exp.	118249.89	
			JCB Rent	736862.00	
			Meeting Refersment Expenses	127623.00	
			News Paper Expenses	27470.00	
			Other Expenses	269836.50	





# **R R BAJAJ & ASSOCIATES**

## **Chartered Accountants**

### **AUDITOR'S REPORT**

We have audited the attached Financial Statement of "NAGAR PARISHAD MAKDON, DIST- UJJAIN (M.P.)" as at 31.03.2021, for the period from 01.04.2020 to 31.03.2021. These financial statements are the responsibility of the Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Receipt and Payment Account of the receipt and payment of "NAGAR PARISHAD MAKDON, DIST- UJJAIN (M.P.)" during the year ended on 31.03.2021.
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of "NAGAR PARISHAD MAKDON, DIST- UJJAIN (M.P.)" during the year ended on 31.03.2021.
- (c) In the case of Balance Sheet of the state of the affairs of "NAGAR PARISHAD MAKDON, DIST- UJJAIN (M.P.)" as on 31.03.2021.

Date – 14/09/2021

Place – Ujjain

**For R R BAJAJ & ASSOCIATES**

**Chartered Accountants**

**FRN – 100895W**



**CA Sachin Khandelia**

**Partner**

**M.No: 428557**

Head Office .- A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai - 400 072

Branch – 201/A, First Floor, Mani - Prem Avenue, Kallash Emplre, M.R. 5 Ring Road, Ujjain-456010



# Annual Audit Report

April 2020 to March 2021

**Nagar Parishad, Makdon**

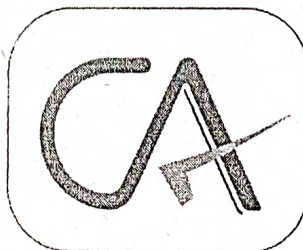
District - Ujjain (M.P.)

Financial Year: 2020-21

Assessment Year: 2021-22

**R R Bajaj & Associates**

**CHARTERED ACCOUNTANTS**



Head Office : A-8, Narayan Palaza, 26/A, Chandivall Road Off Saki Vihar Road, Andheri (East), Mumbai - 400072

Branch Office : 201/A, First Floor, Mani Prem Avenue, Kailash Empire, M.R. 5 Ring Road, Ujjain-456010



# **R R BAJAJ & ASSOCIATES**

## **Chartered Accountants**

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### **Letter of Submission**

To,  
CMO  
Makdon Nagar Parishad,  
Dist-Ujjain MP

Subject : Submission of Audit Report for the Financial Year 2020-21.

Respected Sir,  
We, R.R Bajaj and Associates, Ujjain is appointed as Auditor for Financial Audit for the Financial Year 2020-21 of Makdon Nagar Parishad of Ujjain District

We are pleased to informed you that we have completed our Audit report.

Now we are submitting our Report and hereby request you to acknowledge the same.

Tanking You,

Date – 30/08/2021  
Place – Ujjain

**For R R BAJAJ & ASSOCIATES**  
**Chartered Accountants**  
**FRN – 100895W**



**Authorized Signatory**

Head Office :- A-8, Narayan Plaza, 26/A, Chandivali Road, Off Saki Vihar Road, Andheri (East), Mumbai - 400 072  
Branch - 201/A, First Floor, Mani - Prem Avenue, Kallash Emplre, M.R. 5 Ring Road, Ujjain-456010