Pramod Nahar & Associates.

CHARTERED ACCOUNTANT

Address:15 Manak Chowk Ratlam (M.P) Email II)- naharpramod2009@gmail.com

Mobile number- 9827260031, 07412-355456

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PARISHAD PANKHEDI

We have examined the Receipt & Payment Account, for the year ended on 31st March 2021, attached herewith, of Nagar Parishad Pankhedi. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad Pankhedi;
- We report the following observations/Suggestions:
- "As per Notes to Accounts in Annexure "A" Attached".
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".

Subject to above:

- We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
- In our opinion and to the best of our information and according to the explanations given to us, because of the significance of the matter discussed in Annexure 'A' and 'B' do not give a true and fair view of the Receipts and Payments account of the Nagar Parishad Pankhedi for the year ended on as at 31st March 2021.

Place: Ratlam Date: 27.12.2021

FOR: Pramod Nahar & Associates

A-Pramod Nahar (Partner)

FRN: 008404C

MembershipNo. - 077556 UDIN: 22077556AAAAAA5034

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 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.
- 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 the details of capitalization of expenditure, since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register Balance Sheet could not be finalized.
- 4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
- 5. 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.
- 6. ULB has purchased 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. It has been observed that due to clerical errors there is totaling error in Cash Book of Rs 6,17,360/- which has been reported in Receipt & Payment A/c. Further Opening Balance difference of Rs 25,33,197/- as compared to previous year audit report.
- 8. Fixed asset register, stores register and grant 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.

9. 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

नगर परिषद पानखेड़ी (कालापीपल

- 10. ULB has not obtained registration under the GST-TAX DEDUCTER head, all the payments are made to contractors without deducting GST-TDS resulting in statutory non-compliance.
- 11. Payment of Income Tax TDS Challan amount are not made on monthly basis.

12. It has been observed that following bank accounts SBI # 3652, CBI # 9764, SBI # 9082, Axis Bank # 5634 are not included in Z Cash Book which is leading to Balance Mismatch.

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AUDIT OF REVENUE

		AGOTT GET THE CAME	REMARKS
(i)	1. 111.30	applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2020-21 and details of various sources have been reported in Receipt & Payment	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.	Account. 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)	various heads in property tax, Samekit Kar, Shiksha Upkar, Nagriya Vikas Upkar& 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, Samekitkar, Shop rent, Nagar Vikasupkar and education cess has been mentioned in "Annexure - C".	Percentage of revenue collection has been increased in all. Municipality Should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
	brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils 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,	No discrepancies observed.
1	intries in Cash Book V	he same was due to Bank Holiday. While verifying the entries in the Cash Book it was observed that all the	

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1		receipts and the funds received are properly recorded as & when received.	properly recorded under the respective head under which it is received.
(1/1)	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 we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure.	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
(IF/)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	During the course of Audit it was observed that interest income is recorded on cash basis and not on accrual basis, further in absence of interest certificates we are unable to comment upon the correctness of the same.	We suggest that accounts should be linked with Autosweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	In absence of interest certificates we are unable to comment upon the same.	No such instances observed.

AUDIT OF EXPENDITURE

5.No	INDICATORS	AODIT OF EXPENDITURE	
(I)	The auditor is responsible for audit of expenditure under all the schemes.	OBSERVATIONS We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2020-21.	The property of the same of th
(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 and	the respective heads below. No Discrepancies observed on our sample test basis observation.
1	Auditor shall check monthly balance of the Cash Book & guide the	book. On some instances differences has	Double checking of the balances of the Cash book should be done to

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1			avoid differences.
		ter meulted in cumulative	Avold differences
\(\frac{1}{2} \)	Auditor shall verify that the expenditure of a	Indiances which has resulted in cumulative difference of Rs 6,17,360/- 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. It has been observed that some of the bank accounts are not included in Z Cash Book.	book expenses/ payments in correct licad.
(1)	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.	
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.
(VШ)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of	Utilization Certificates for the purpose of audit are not prepared by the ULB.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
	Fixed Assets.		

मुख्य राम्न ग्राधिका अधिकारी नम्स मरिबद पनखेड़ी (कालापीपल) advances have been fully recovered.

should be maintenances by ULB So that proper recovery of advances should be done.

AUDIT OF BOOK KEEPING

		Additi e	REMARKS
		OBSERVATIONS	
S.No	INDICATORS	Mart the Cosh book,	The Books of accounts and records as provided
(I)	Auditor is responsible for audit of all the books of accounts as well as	We have verified the Cashler cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records	by municipality for the purpose of audit has verified.
	stores.	maintained by the municipality as	Municipality has maintained SD register
		mentioned in the notes to accounts attached to this report.	EMD register, Fixed asset register, Store
		- Large mot included	register We suggest ULB should
m)	Auditor shall verify that	All the bank accounts are not included	follow prope
`	all the books of accounts	in Z Cash Book which is leading to	accounting standard
	and stores are	difference in closing balance.	based on Double Entr
	maintained as per	record #1 m	System.
	Accounting Rules		
	applicable to ULB, any		r and and are
	discrepancies observed		72.71Vi
	should be brought into	·	
	notice.		
(III)	The auditor shall verify	As explained to us all the advances are	It is suggested that
(ш)	advance register and see	recovered from salary.	advance register shoul
	that all the advances are	recovered storm outside	be maintained by UL
	timely recovered		So that proper recover
_	according to the		of advances should b
	conditions of advances.	220 1	done.
1			done.
	All the cases of non-		
	recovery shall be		
	specifically mentioned in		4
	the audit report.		lg .
(IV)	The auditor shall verify	As explained to us all the advances are	It is suggested th
	that all the temporary	recovered from salary.	advance register should
	advances have been fully recovered.		be maintained by UI
	really recovered.	•	So that proper recover
			of advances should 1
(V)	Bank Reconciliation	Bank reconciliation states at the	done,
	Statement shall be	Bank reconciliation statement has been	No discrepanci
	verified from the records	prepared by ULB and no discrepancies	observed.
	of ULB & the bank	have been observed by us.	
	concerned.	AND HAHAR AND	
		A CAN YOU VE	
	1	5 C 25 2 E	

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(VII)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book. The Auditor shall verify the fixed assets register	Grant register has not been properly prepared by the municipality. During the course of audit we observed that the Fixed Asset register	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government. We Suggest that Fixed asset register to maintain
	from the records & the discrepancies shall be brought to the notice of	is not properly maintained by the ULB.	by Municipality indicating both Quantity and Value of fixed
	CMO.		assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project	to project fund hence it is not possible	Grant register is maintained by ULB.
	funds.	101 us to reconcile the same.	(All of the second seco

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS	
(I)	The auditor is responsible for audit of all FDR & TDR.	Audit of FDR & TDR is carried on by us on sample test check basis.	No such cases observed.	are
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	No such cases observed.	are
(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.	No such cases observed.	No such cases observed.	are
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest certificates should be taken by the ULB from bank and interest should be recorded on accrual basis and not on cash basis.	No such cases observed.	are

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AUDIT OF TENDER/BIDS

		AUDIT OF	REMARKS
1	o INDICATORS	OBSERVATIONS	Mentioned in Notes to
SN	world not be being that repeat the control of the c	We have audited tenders/ bids invited	1
(1)	The auditor is responsible for audit of	has the LILB scluring the F.Y.2020-21 by	accounts,
	all tenders/bids invited	Jampleing Sample Test Check Basis and	
	by ULB.	no contraventions or exceptions were	eg) ,
		noticed during the course of audit has	157
		been mentioned in Notes to accounts.	
			N. U
m	Auditor shall check	By applying Sample Test Check Basis,	No discrepancies were
	whether competitive	We found that competitive tendering	observed.
	tendering procedures	procedures are being followed by the	
	are followed for all bids.	municipality.	
(III)	Auditor shall verify that	We have verified the receipts of Bid	Separate register should
A constant	receipts of tender	processing fees/Tender fees on sample	be maintained
Androne of	fee/bid processing	test basis.	mentioning the details of tender fees received
D. C.	fee/performance		from the tender and SD
000	guarantee both during		deducted.
- Note that the same of the sa	the construction and		deddeted.
mn	maintenance period.		
(IV)	The bank guarantee, if received in lieu of bid	As a performance guarantee the	No Such instances have
	i .	municipality obtained bank guarantee	been found.
	processing fee/ performance guarantee	from the contractors. As explained to	4 7, ≈ 1
	shall be verified from the	us by the management during the year	100
-	issuing bank.	no Bank guarantee has been issue and	
		no guarantee has been expired as	
(V)	The Conditions of BG's	explained to us by Municipality. No bank guarantee has been	
	shall also be verified and	Budrantee Itas Deen I	Not Applicable
	any BG with any such	issued/revoked during the year.	
(10 mg)	condition which is		1000000
	against the interest of		
9	the ULB shall be verified		
	and brought to the		100
	notice of		. 25 848
	Commissioner/CMO.		16.0
(VI)	The cases of extension of	No such extensi	
	BG shall be brought to	No such extension of BG has been found during the	None.
	the notice of	found during the course of audit.	
	Commissioner/CMO		
	proper guidance to		
	extend the BC shall also		
-	be given to ULB.	AND AND AND	
	4		
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	नगर परिपद पानखेड़ी (कालापी		
	and the same	· · · · · · · · · · · · · · · · · · ·	

AUDIT OF GRANTS & LOANS

		AUDIT OF GRANTS & LOANS	The second se
			REMARKS
1_	INDICATORS	OBSERVATIONS	Utilisation Certificates
S.No	Auditor is responsible	The Audit of grants has been carried on	are prepared by the
(1)	for audit of Grants	the observed that property	ULB.
	given by CG and its	grouping of some of the grants are not	Oldo.
	utilization.	done	Grants must be recorded
	Auditor is responsible	We have verified Grants given by CG	Grants must be received
(II)	for audit of Grants	and the utilization during the course of	under proper heading so
	received from State	audit. Grant of Rs 25,24,000/- is shown	that its utilization can be
	Government and its	under the head others.	recorded and entries in
	Utilization.		the cash book should be
	Ottiizadon.		done on which amount
			is received.
(TTD)	The auditor shall	HUDCO loan avail by ULB for creation	No such instances
(III)	perform audit of loans	of physical infrastructure. During the	observed.
	provided for physical	course of audit, it was observed that,	
	infrastructure and its	Loan from HUDCO had been taken by	- 1
		the ULB.	
	utilization. During this audit the auditor shall		
	specifically comment on the revenue		
	mechanism ie; whether the asset created out of		
	1		
	the loan has generated desired revenue or not.		
	He shall also comment		
	on the possible reasons		
	for non-generation of the revenue.		
(IV)	100		
(10)	January Strain	Diversion of Funds cannot be	No such instances
	specifically point out	The state of the s	observed
	any diversion of funds	maintenance of Grant Registers and due	-
	capital	to non adherence of guidelines of	
	receipts/grant/loans	opening a different Bank account for	
	to revenue expenditure	each of the specified Grant The LITP	
	scheme/project	maintained a Single Cash Book A	
	another.	During Accounts for all the State	i i
1	,	Grants & ULB's revenue is same and u	
		The capenditures are routed at	
		Therefore IL	1.
		util there may be 1	
	Y	of Grants.	
	A	PRIMOD E	

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Receipts		00.187669	いまから	HAM Cleneral		200,00	topes for descent to make a special
Receipts		955825.00		R&M Road		00 696	
Receipts		218554.00				3650.00	Albert Constitute Court
Receipts		660122.001	oment			00 00A	
Receipts		2523887.00		Health Related Expu		200.00	
Receipts Amount (Rs) Amount (Rs) Amount (Rs) Payment		1304390.00	tricity Equipment			200.00	
Receipts Amount (Rs) Amount (Rs) Amount (Rs) Payment Amount (Rs)		90099.00	ince - Electricity			30,00	
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Receipts		371701.00	unce - Waterways	Repair and Maintena		75150,00	
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Receipts			interference over a series			486454,00	Consideration Cons
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Receipts		20000.001		Mela Expenses	The system of the property of the property and the property of	500,00	Maries in Departs Kateva
Receipts		6940.00		Newspaper		20000.00	Lines of the Post Cha
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Receipts		38155.00		Telephone expenses	engine atomic na increase and an experimental contraction (b)	300.00	
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Receipts Amount (Ra) Amount (Ra) Payment Amount (Ra)		100001				210000.00	
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Receipts Amount [Ra] Amount [Ra] Payment Account for the Year ended 31.03.202. Payment Payment Amount [Ra] Amount [Ra] Payment Amount [Ra] Amount [Ra] Amount [Ra] Payment Expenditure Entage Receipts 240589.00 Salary - Adhikari and Karamchari 1000937.00 Salary - Adhikari and Karamchari 1000937.00 Penalon Anshdaan Penalon Anshdaan General Provident Fund 540729.00 Salary - Mair Office 1007.00 Daily Wages - Jalpraday 914944.00 Daily Wages - Fevenue Department 212438.00 Daily Wages - Salai Department 200937.00 Daily Wages - Sa				Salary Virgini		78365.00	Con Commit
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Receipts Amount [Ra] Amount [Ra] Amount [Ra] Payment Account for the Year ended 31.03.2022 Amount [Ra] Amount [Ra] Amount [Ra] Payment Amount [Ra] Amount [Ra] Amount [Ra] Payment Expenditure Ening Balances as per Cash 33795352.00 Revenue Expenditure Establishment Expenses 5alary - Adhikari and Karamchari 5a4723.00 Entablishment Expenses 5alary - Adhikari and Karamchari 5a6797.00 Entablishment Expenses 5alary - Adhikari and Karamchari 5a6797.00 Entablishment Expenses 5a6797.00 Entablishm		110000	ue Department	3		17790.00	71
Receipts Amount [Rs] Amount [Rs] Payment Account for the Year ended 31.03.202. Receipts Amount [Rs] Amount [Rs] Payment Amount [Rs] Amount [Rs] Payment Amount [Rs] Amount [Rs] Payment Expenditure 1.1795352.00 Revenue Expenditure 2.40539.00 Establishment Expenses 2.40539.00 Salary - Adhikari and Karamchari 10000337.00 Pension Anshdaan 2.40539.00 General Provident Fund 2.40539.00 Daily Wages - Jalpraday		100 867616	Office	Daily Wages- Main		00 105561	
Receipts Amount [Rs] Amount [Rs] Payment Account for the Year ended 31.03.202. Payment Amount [Rs] Amount [Rs] Payment Amount [Rs] Amount [Rs] Payment Expenditure Enting Balances as per Cash 33795352.00 Revenue Expenditure Establishment Expenses 6847235.00 Salary - Adhikari and Karamchari 1000937.00 Pension Anshdann 240589.00 General Provident Fund 546759.00 Salary - Receipts 240589.00 General Provident Fund 546759.00		200	nday	Daily Wages- Jajpr		64007 00	E
Receipts Amount [Rs] Amount [Rs] Payment Account for the Year ended 31.93.2022 Amount [Rs] Payment Amount [Rs] Amount [Rs] Payment Amount [Rs] Amount [Rs] Payment Expenditure cning Balances as per Cash 33795352.00 Revenue Expenditure Establishment Expenses Caara 1000037 00 Salary - Adhikari and Karamchari 1000037 00 25900 00 25900 00	The state of the s	245750.00	Fund	General Provident		606797.00	Car China
Receipts Amount [Rs] Amount [Rs] Payment Receipts Amount [Rs] Amount [Rs] Payment Amount [Rs] Receipts Amount [Rs] Amount [Rs] Payment Amount [Rs] Color Receipts Amount [Rs] Amount [Rs] Amount [Rs] Color Receipts Amount [Rs] Amount [Rs] Amount [Rs] Amount [Rs] Color Receipts Amount [Rs] Amount [Rs] Amount [Rs] Amount [Rs] Color Receipts Amount [Rs] Amoun		25,8000,00		Pension Anshquan		240589.00	1
Receipts 6. Payment Account for the Year ended 31.03.202. Receipts Amount [Rs] Payment Amount [Rs] Amount [Rs] Coling Balances as per Cash 33795352.00 33795352.00 Revenue Expendes 6849238.00	日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	1000037 00		Salary - Admixar a			
Receipts 6. Payment Account for the Year ended 31.03.202. Receipts Amount (Rs) Amount (Rs) Payment Amount (Rs) Receipts Amount (Rs) Amount (Rs) Payment Amount (Rs) Receipts Amount (Rs) Amount (Rs) Payment Expenses		6847238 00	M Karamchari				
Receipts & Payment Account for the Year ended 31.03.202. Payment Amount [Rs] Amount [Rs] Payment Amount [Rs] Amount [Rs] Amount [Rs] Amount [Rs]			xpenses	Fatabilahment		33798382.00	
Receipts & Payment Account for the Year ended 31.03.2022 Amount (Rs)			diture	Revenue Expe	22705352.00		
Receipts & Payment Account for the Year ended 31.03.2022 Amount (Rs)							Receipts
the Year ended 31.03.2021		CHI CHILD				Amount (Rs)	
the Year ended	Amount (Rs	Amount (Da)			ACCIONAL ACCIONALI	and security	
			CHOCK OLOGICA	the Ye	Payment Accou	Becelot &	The control of the co

0 (ltiw b													_		T.	না	-1	В	H		MI	Sc	C	28	T	0110		Aud	Tene	Poly	Bhsv	THE	RTI Tre	HLIN		
DATE: 27.12.2021	Total (Rs)	Miscelleneous Income	Miscellaneous Receipts	Amanai received	Deposits & Advances	Raiva Vitt Anudan	Protsahan Anudan	Vidhvak Nidhi	Mission Nagaruday	15th finance Commission	14th finance Commission	Mukhymanti Adohsachiana	Sacak Maramat Grant	Hadiai waiii Cari	Janes, Charri Awas Yoiana	Contributions for Specific Purposes	Capital Receipts & Liabilities		Bank Interest	Interest Income		Mulbhut Grant	Stamp Dun on Transfer of Flux lace	Chuncikshati Puro		and compensation		Bhanan Ninman Anhdand	Audit objection Shulk	Tendor Fres	Polythene Penalty	Bhawan Numan Vidhwansii Sildia	Pashu Panjiyan Shuik	73	Buth Certificate Leas		
4	117644372.00		2524000.00	00000	000 000		00.0007885	650558.00	1350000.00	50000.00	9026000.00	1834054.00	700000.00	1243000.00	ر س					738339.00			2776000.00	1322000.00	15727000.00	Control Service 2 Pro-	No. of the last of	33750.00	22250 00	00 01551	4000.00	400.00	1500.00	49860.00	40.00	400.00	
	117644372.00	1000000	2524000.00		900.00		57798032.00													738339.00 h		S	19825000.00 Pt	S	Y.	N VI	M	100.CE POCE	2962749 00 Naveen	Sw	C	C		R&	1486	VC	
		Total (Rs)												Closmy	Closing Ralance			Cash Book Difference		738339.00 Miscelleneous Expenses		Sambal Yojana	19825000.00 Pradhan mantri Awas Yojana	Special fund Construction	Sansad Middli Mullian	Violiyak Nichi Nichian	uki) kiidhi Nirman		aveen Sadak and Nali Nirman	Swwatch Bharat Abhiyan	Capital WIP and Fixed assets	Capital Expenditure & Assets		R&M Computer	R&M Handpump	Vector lend	1.11, 1990
For Pramod Nahar & Association	AS PER OUR AUDIT REPORT ON EVEN DATE	117644372:00											3		64499267.4				617360 601		675551.00		328870.00	12197900.00	3347988.00	165620.00	1138827.00	489175.00	48/4250.00	2450307.00	2490537 00			Top Taxon	76477 00	108878.00	146130.00
	EVEN DATE		117644372.00													6440026740			617360.60		675551.00		25023167.00		7	· · · · · · · · · · · · · · · · · · ·	は国の政権を受ければいることである。	The second secon	A CONTRACTOR OF THE PROPERTY O	Management of the second of th					7809691.00		,

DATE: 27.12.2021 PLACE: Ratiam

मुख्य र्गाय रहिन्ता अधिकारी नम् राह्यद पानखेड़ी (कालापीपल)

CA Pramod Nahar Partner

M.No-077556

	R&	RA	Ra	HC	Bull						hiv					losus de la constante de la co		2 2		Station C	i emi E	Ti della		Gala	Samo	No.		T	Salary Arrear	Daily Wages-	Daily Wi	Daily Wa	Daily Wages-	General	Pension .	Salar	Establis	Revenu	
	R&M Road	R&M Toilet	R&M Electrical Positionent	Health Related Expenses	Bulk Purchase - Electricity Fourinment	Repair and Maintenance - Electricity	Repair and Maintenance - Fireworks	Repair and Maintenance - Waterways	Operation and Maintainance expenses		pank Charges	i loca	Andir (car	Mela Pyransas		Insurance websile	Telephone expenses	Advertisement extenses	Comps Emarcas	Charles Charles	terni Emperor	Series Mater ways			Oulice expenses	Auministrative expenses			urcar	aces- Safai Department		Daily Wages- Main Office	ages- Jalpraday	Provident Fund	Pension Anshdaan	Salar: - Adhikari and Karamchari	Establishment Expenses	Revenue Expenditure	Expenditure
955825.00	218554.00	660122.00	2523887,00	1304390.00	00.66006	06600.00	43491 00	521701 00			5288.00	300000.00	20000.00	6940.00	69334.00	38155.00	123500.00	381077.00	60580.00	10000.00	3491114.00	1028497.00	2960.00	181600.00	254231.00			1.	255031.00	3008712.00	212438.00	914944.00	546759.00	258000.00	1000937.00	6849238.00			Amount (Rs)
1											5973276.00																		13046059.00				The second secon						Amount (Rs)
ion Electricity copy fees		1 Charge		es	Death Certificate Fees	Karmkar Shulk	bnawan Nirman Shulk	Corona h charly)		Vacum Cleaner Shulk	Development Cess	Certificate Fees	Septik Tank Shulk	Bhawan Praman Patra	Mangalik Bhawan Kiraya	Licence Fees Patakha	Bazar Baithak Shulk	Avedan Shulk	Deposit Amount	Miscellenous Penalty	Mutation Fees	Sanitaion Shulk	Licenece Fees	Building Permission fees	Water tax Bakaya	Water Tax Current year		Other Income	Development Cess Bakaya	Development Cess Current year	Education Cess Bakaya	Education Cess Current year	Samekit kar Bakaya	Samkeit Kar Current year	Sampati Kar bakaya	Samapti Kar Current year	Revenue Receipts		Income
 13	1	100 CA 75 50 CO			200.00	30.00	15.00	75150.00	25000.00	486454.00	3300.00	5500.00	20.00	100 0051	500.00	20000.00	105020,00	400.00	3000.00	2400.00	210000.00	400.00	8000.00	7500.00	124540.00	143780.00	1676.00	1327.00	172494.00	78365.00	133249.00	63418.00	172798.00	64007.00	696797.00	240589.00			Amount (Rs)
																																					Should be a second	t	Amount

NAGAR PARISHAD PANKHEDI

PLACE: Ratian

Total DATE: 27.12.2021 26050088.00 26050088.00 Total Miscelleneous Income Miscellaneous Receipts

RAM Park

600 181 00

Coping Fees (Pratilip Shulk)

Truck Thiya Shulk Ration Card Shulk

Birth Certificate Fees

61019.00

336061.00

56880.00

108878.00

Bulk Purhase - Mudran

です 田づた

くうかれ スコ

RAM Computer

Miscelleneous Expenses

675551.00

675551.00 Tendor Fees

76473.00

7809691.00

Bhawan Nirman Vidhwansh Shulk

Polythene Penalty

Pashu Panjiyan Shulk

SC Cyecs

500

\$ 8 8 30.00

3

RTI fees

617360.60

617360.60 Bhawan Nirman Arthdand

Audit objection Shulk

Cash Book Difference

Decres of Income Over Dependiture

2071849.60

-2071849.60 Assigned revenue and compensation

19825000.00

327508

2962749.00

12310 001

3000

Chungikshati Purti

Stamp Duty on Transfer of Properties

Mulbhut Grant

Interest Income
Bank Interest

AS PER OUR AUDIT REPORT ON EVEN DATE
For Pramod Nabar & Associates

26050038.001

25C5CC83.00

1524000.001

2524000.00

738009.00

738339.00

CAPREMON NAME
CAPREMON NAME
PARTMET
MANOPIESS
UDIN > 220775SSAAAAAASO34

नगर परिषद पनिक्षेड़ी (कालावीपल)

स्तका अधिकार

Revised Abstract Sheet & Comparative Cash Flow for reporting on Audit Paras for Financial Year 2020-21

Annexure-C

ould be	collected in order record correct interactions amount for the user.)R	investment in FDR	5	The state of the s		
			Parachas A	l'acar	Audit of Enu	-	
	Register are not	AUDOLDERUR	records related to daily transactions	records rela			
All the registers prescribed should be properly maintained.	Necessory Registers such as Fixed Assets Register, Grant Register, Advance	bushess)	maintained books of accounty and		and of poor vectors	,	
			2	7	Andir of Book Family		
		halan	the expenditure made are properly sanctioned.	the expends			
are prejudicial to the interest of ULB.	GST Descursor	shad and	maintained by nagar parishad and	maintained			
The municipality should take care while making such payments which	ULB has not obtained registration under	reperty	The voucher files are properly	The vouc	Audit of Expenditure	1.	
		0 12.85%	189037.00 12.65%	1674792.00	महा धोग		
		1 3 25%	268.53.00	2595td.03	स्त धेय		
N.	- NI	0.00%	0 00	0 00	अन्य कर / गुल्क	3	
Z	Z.	0.00%	0 00	0 00	उपनोक्ता प्रनार		
					टोस अपशिष्ट प्रश्यन	E C	_
We suggest that ULB should take strict action against long time defaulters who donot repay their outstanding dues.	chien ed	325%	268320 00	259866 00	जल उपनोक्ता छनार	(E)	
NI	NH NH	0 00%	0 00	0.00	घवन भूमि किराया	3	_
					गेर राजस्य चसुती		
	÷		כת לודובאו	1414926.00	कृत योग	7	
We suggest that ULB should take strict action against long time defaulters who donot repay their outstanding dues	Satisfactory performance has been observed	21 87%	196667 00	161371 00	विशा उपकर	(iv)	9
We suggest that ULB should take strict action against long time defaulters who donot repay their outstanding dues.	Satisfactory performance has been observed.	24 95%	250859 00	200765 00	नगरीय विकास उपकर	"	(H)
We suggest that ULB should take strict action against long time defaulters who do not repay their outstanding dues.	Satisfactory: performance has been observed.	8.13%	236805 00	218993.00	समेक्ति कर		(E)
We suggest that ULB should take strict action against long time defaulters who donot repay their outstanding dues.	Satisfactory performance has been observed	12 42%	937386 00	833797.00		संपतिकर	3
		%	12-020-21	2019-20			
			n Rs.	Receipts in Rs	राजस्य कर वसूनी	สม	
		_	_	_	Audit of Revenue	Audit	-
Suggestions	Observation in Brief		ion	Description	eters	Parameters	S. St.

पुच्य नगर जिंका अधिकारी



				70 -	T	7	٥	S
10	9	m	Exp Ra	8 Any	8 5	Any	Audit Loans	Audit
Whether the bank reconcillation has been regularly prepared.	Whether all temporary advances are fully recovered or not.	b) Percentage of Capital Expenditure with respect to Total Expenditure	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octrol, Entry Tax, Stamp Duty and other grants etc.	Any Other	Loans to Revenue Nature Expenditure and from one	The second	Audit of Grants & Loans	Audit of Tenders/Bids C
Yes the bank reconciliation statement has been prepared by the parishad at the year end.	As explained to us temporary advances are adjusted from the salary of the staff.	Capital Expenditure Incurred Rs 2,50,23,167/- & Total Expenditure Incurred Rs 3,41,25,769/- Therefore percentage as required = 73.32% (2,50,23,167/3,41,25,769)*100	Revenue receipts as mentioned Rs. 2,35,26,088/- & Revenue Exp. as mentioned Rs. 2,68,29,026/- Therefore percentage as required = 87.68% (2,35,26,088/2,68,29,026)*100			No proper records are maintained with respect to Grants and Loans.	The records related to grants receipts and payments are not properly maintained by nagar parishad.	Competative Tendering procedures are followed by nagar parishad.
There are entries outstanding in the reconciliation statement proper adjustment of entries is pending to be done.	Records regarding the advance given and adjustment made are not available.	Capital Expenditure work is in progress	The revenue expenditure of the revenue parishad as compared to the revenue receipts seems to be tremendously high.		unable to comment about the source	available with the ULB we are hereby	Grant Register and Advances register are not properly maintained and updated by the ULB. Further in Cash Book no details are mentioned with respect to head under which Grants are received.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant.
NI	Nil		as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.	The narramarishad should concentrate on more revenue generation so		In Absense of the proper records available with the cub we are increased unable to comment upon the same.		Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity and verified.

मुख्य नार्ट मेलिका अधिकारी

NAGAR PARISHAD PAHKHEDI DISTT. SHAJAPUR

INCOME & EXPENDITURE INFORMATION YEAR 2020-21

Scanned wit			a distance	-	Q.	
G Paris	Division	1		Ujjain	Division	
	No. of Concession, Name of Street, or other Persons, Name of Street, Name of S		-	Shajapur	District	
الروزوم	District		and the same of th	The second secon	a E	
Shajapur Pankhedi	ULB Nan			Pankhedi	ULB Name	
The second second second second	ULB Name Establishmen Administrat t Exp. ive Exp.		1	937386.00	Property Tax	
5973276.0	Administra	REVE		684331.00	Other Tax Revenue	
13046059.00 5973276.00 7809691.00	Operation & Maintenanc	REVENUE EXPENDITURE		268320.00	Fee & User Charges	REVEN
	Interest c Exp.	TURE		0	Revenue From Municipal property	REVENUE RECEIPTS
0.00 1292911.0	Other Exp.			1072712	Assigned Revenue	13
1.00 25023167.00	Capital	САРПА		19825000	Revenue	
0.00	Loan Repaym ent	CAPITAL EXPENDITURE		738339	Other	
0.00	Other	URE		0	Capital Receipts	
0.00 53145304.00	TOTAL EXPENDITUR E			57798032	Central Receipts	CAPITAL RECEIPTS
					a G	21913
				0 2524-900	Some Const	
				33,8490220	8 8	

य नेपट बालिका अधिकारी परिपद भाषेक्षे (कालाविपल)

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NAGAR PARISHAD PANKHEDI

Bank Reconciliation Statement

Balance as Per Pass Book

State Bank of India # 3652	240961.19	
Central Bank of India # 1518	10447146.05	
Bank Of Baroda # 0307	747582.64	
Central Bank of India # 3019	826073.32	
Central Bank of India # 5233	213057.85	
Central Bank of India # 9764	1306378.19	
State Bank of India # 4555	307295.00	
State Bank of India # 9082	1891843.16	
Central Bank Of India # 9534	20000000.00	
Axis Bank # 5634	28518930.00	64499267.40

Add/Less Differences of any

0.00

Balance as per Cash Book

64499267.40