



Pramod Nahar & Associates.

CHARTERED ACCOUNTANT

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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:

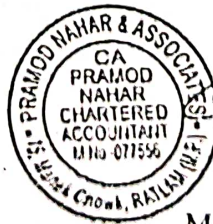
- We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
- In our opinion and to the best of our information and according to the explanations given to us, because of the significance of the matter discussed 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

मुख्य नगर पालिका अधिकारी
नगर परिषद पानखेडी (कालापीपल)

FOR: Pramod Nahar & Associates



CA: Pramod Nahar
(Partner)

FRN: 008404C

Membership No. - 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 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.
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 time frame.

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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

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 2020-21 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, 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.
(IV)	Delay beyond 2 working days shall be immediately 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, the same was due to Bank Holiday.	No discrepancies observed.
(V)	Entries in Cash Book should be verified.	While verifying the entries in the Cash Book it was observed that all the	The entries in Cash Book have been verified and are

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		receipts and the funds received are properly recorded as & when received.	properly recorded under the respective head under which it is received.
(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 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.
(VII)	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 earned.
(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

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.2020-21.	Discrepancies observed have been shown under the respective heads below.
(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	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing	Double checking of the balances of the Cash book should be done to

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	accountant to rectify the errors.	balances which has resulted in cumulative difference of Rs 6,17,360/-	avoid differences.
(V)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	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.	It is advisable that municipality should book expenses/ payments in correct head.
(VI)	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
(VII)	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.
(VIII)	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.
(IX)	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.	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.
(x)	The auditor shall verify that all the temporary	Separate advance register has been maintained by ULB.	It is suggested that proper advance register



advances have been fully recovered.

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 maintained SD register, EMD register, Fixed asset register, Stores register
(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.	All the bank accounts are not included in Z Cash Book which is leading to difference in closing balance.	We suggest ULB should follow proper accounting standards based on Double Entry System.
(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.	As explained to us all the advances are recovered from salary.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	As explained to us all the advances are recovered from salary.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.	No discrepancies observed.



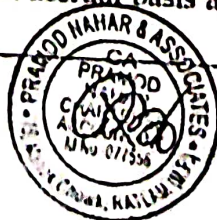
मुख्य नगर पालिका अधिकारी
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(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has not been properly prepared by the municipality.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
(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.	No separate receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Grant register is maintained by ULB.

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 are observed.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is maintained by the ULB.	No such cases are observed.
(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 are observed.
(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 are observed.

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AUDIT OF TENDERS/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.2020-21 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 guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors.As explained to us by the management during the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(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.	No bank guarantee has been issued/revoked during the year.	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 such extension of BG has been found during the course of audit.	None.

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नगर परिषद गन्तव्य (कालापल)

CPB

AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	The Audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilisation Certificates are prepared by the ULB.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit. Grant of Rs 25,24,000/- is shown under the head others.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
(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.	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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NAGAR PARIBHAD PANKHED
Receipts & Payment Account for the Year ended 31.03.2021

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NAGAR PARISHAD PANKHEDI

Income & Expenditure Account for the Year ended 31.03.2021

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Amount
Revenue Expenditure					
Establishment Expenses			Revenue Receipts		
Salary - Adhikari and Karamchari	6849238.00		Samapli Kar Current year	240589.00	
Pension Anshdaan	1000937.00		Samapati Kar bakaya	696797.00	
General Provident Fund	258000.00		Samkeit Kar Current year	64007.00	
Daily Wages- Jalpradar	546759.00		Samekit kar Bakaya	172798.00	
Daily Wages- Main Office	914944.00		Education Cess Current year	63418.00	
Daily Wages - revenue Department	212438.00		Education Cess Bakaya	133249.00	
Daily Wages- Safai Department	3008712.00		Development Cess Current year	78365.00	
Salary Arrear	255031.00	13046059.00	Development Cess Bakaya	172494.00	
			Other Income	1327.00	
Administrative expenses			Penalty (Samapati Kar)	1676.00	
Office expenses	254231.00		Water Tax Current year	143780.00	
General Administration expenses	181600.00		Water tax Bakaya	124540.00	
General Administration expenses- Revenue	2960.00		Building Permission fees	7500.00	
General Administration expenses- Water ways	1028497.00		Licence Fees	8000.00	
Electricity expenses	3491114.00		Sanitation Shulk	400.00	
Legal Expenses	10000.00		Mutation Fees	210000.00	
Stationery Expenses	60580.00		Miscellaneous Penalty	2400.00	
Corona Expenses	381077.00		Deposit Amount	3000.00	
Advertisement expenses	123500.00		Avedan Shulk	400.00	
Telephone expenses	38155.00		Bazar Balhak Shulk	105020.00	
Insurance vehicle	69334.00		Licence Fees Patakha	20000.00	
Newspaper	6940.00		Mangalik Bhawan Kiraya	500.00	
Mela Expenses	20000.00		Bhawan Praman Patra	1400.00	
Audit fees	300000.00		Septik Tank Shulk	3000.00	
Bank Charges	5288.00	5973276.00	Certificate Fees	5500.00	
			Development Cess	486454.00	
Operation and Maintenance expenses			Vacum Cleaner Shulk	25000.00	
Repair and Maintenance - Waterways	521701.00		Corona (Penalty)	75150.00	
Repair and Maintenance - Fireworks	43491.00		Bhawan Nirman Shulk	15.00	
Repair and Maintenance - Electricity	96699.00		Karmkar Shulk	30.00	
Bulk Purchase - Electricity Equipment	1304590.00		Death Certificate Fees	200.00	
Health Related Expenses	2523887.00		Shop Administration fees	200.00	
R&M Electrical Equipment	660122.00		Sopt penalty fees	800.00	
R&M Toilet	218554.00		Water Connection Charge	3650.00	
R&M Road	955825.00		Copy Fees	252.00	
			Non- objection Electricity copy fees	200.00	

RAM General	600391.00		Coping Fees (Pratip Shulk)	19.00	
RAM Part	61019.00		Truck Thya Shulk	2000.00	
Power First	336061.00		Ration Card Shulk	100.00	
Public Purchase - MUGRAH	56880.00		Birth Certificate Fees	400.00	
Vehic rent	146130.00		RTI fees	40.00	
RAM Handpump	108878.00		Pashu Panjiyan Shulk	4000.00	
RAM Computer	76473.00		Bhawan Nirman Vidhwansh Shulk	1500.00	
Miscellaneous Expenses	675551.00	675551.00	Polithene Penaly	400.00	
Cash Book Difference	617360.60	617360.60	Tendor Fees	4000.00	
			Audit objection Shulk	12310.00	
			Bhawan Nirman Arthdard	33750.00	2962749.00
Excess of Income Over Expenditure	-2071849.60	-2071849.60	Assigned revenue and compensation		
			Chunckshati Puti	1572700.00	
			Stamp Duty on Transfer of Properties	1322000.00	
			Mulbhut Grant	2775000.00	19825000.00
			Interest Income		
			Bank Interest	738039.00	738039.00
			Miscellaneous Receipts		
			Miscellaneous Income	2534000.00	2534000.00
Total	26050088.00	26050088.00	Total	26050088.00	26050088.00

DATE : 27.12.2021
PLACE : Raicham

प्रमोद नारayan शर्मा (काराधीन)
गोप्यता सुरक्षा (काराधीन)

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

(Signature)
CA Pramod Nayar
Partner
M.No-077556
UDIN ~ 22077556AAAAA5034

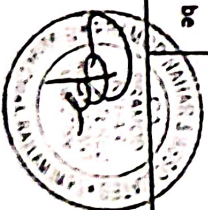
Revised Abstract Sheet & Comparative Cash Flow for reporting on Audit Paras for Financial Year 2020-21

Sr. No.	Parameters	Description		Observation in Brief		Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		2019-20	2020-21	%		
(i)	सर्वाधिकार	833797 00	937386 00	12.42%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who do not repay their outstanding dues.
(ii)	समीक्षित कर	218993 00	236805 00	8.13%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who do not repay their outstanding dues.
(iii)	नगरीय विकास उपकर	200765 00	250859 00	24.85%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who do not repay their outstanding dues.
(iv)	शिरास उपकर	161371 00	186067 00	21.87%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who do not repay their outstanding dues.
	कुल योग	1414926.00	1621717.00			
	नगर राजस्व वसूली					
(i)	घराना शुल्क (शिरास)	0 00	0 00	0.00%	Nil	Nil
(ii)	घराना उपयोगिता एगार	256866 00	266320 00	3.25%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who do not repay their outstanding dues.
(iii)	घराना उपयोगिता प्रदान	0 00	0 00	0.00%	Nil	Nil
(iv)	अन्य कर / शुल्क	0 00	0 00	0.00%	Nil	Nil
	कुल योग	259866.00	266320.00	3.25%		
	शिरास योग	161371.00	186067.00	12.85%		
2	Audit of Expenditure	The voucher files are properly maintained by Nagar Parishad and the expenditure made are properly sanctioned		ULB has not obtained registration under GST Declaration		The municipality should take care while making such payments which are prejudicial to the interest of ULB.
3	Audit of Book Keeping	The Nagar Parishad has properly maintained books of accounts, and records related to daily transactions		Necessary Registers such as Fixed Assets Register, Grant Register, Advance Register are not properly maintained by the ULB		All the registers prescribed should be properly maintained.
4	Audit of FDR	Nagar Parishad has made investment in FDR		Interest Certificates from Banks should be collected in order record correct interest amount for the year		Private Register for FDR should be maintained mentioning the due date of each FDR.



5	Audit of Tenders/Bids	Competitive Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant.	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can be verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are not properly maintained by nagar parishad.	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.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one	No proper records are maintained with respect to Grants and Loans.	In Absence of the proper records available with the ULB we are hereby unable to comment upon the same.	In Absence of the proper records available with the ULB we are hereby unable to comment upon the same.
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue 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	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagar parishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	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	Capital Expenditure work is in progress	Nil
9	Whether all temporary advances are fully recovered or not.	As explained to us temporary advances are adjusted from the salary of the staff.	Records regarding the advance given and adjustment made are not available.	Nil
10	Whether the bank reconciliation has been regularly prepared.	Yes the bank reconciliation statement has been prepared by the parishad at the year end.	There are entries outstanding in the reconciliation statement proper adjustment of entries is pending to be done.	Nil

प्रमाणित
नगरपालिका अधिकारी

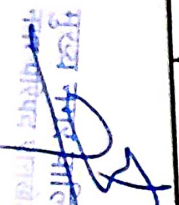


NAGAR PARISHAD PAKKHEDI DISTT, SHAJAPUR

INCOME & EXPENDITURE INFORMATION YEAR 2020-21

Division	District	ULB Name	REVENUE RECEIPTS								CAPITAL RECEIPTS				Total Receipts
			Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal property	Assigned Revenue	Revenue Grants	Other Income	Capital Receipts	Central Receipts	State Receipts	Other Grants		
Ujjain	Shajapur	Pankhedi	937386.00	684331.00	268320.00	0	1072712	19825000	738339	0	57798032	0	2524900	33849020	

Division	District	ULB Name	REVENUE EXPENDITURE						CAPITAL EXPENDITURE				TOTAL EXPENDITURE
			Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other			
Ujjain	Shajapur	Pakkhedi	13046059.00	5973276.00	7809691.00	0.00	1292911.00	25023167.00	0.00	0.00			53145104.00


 मुख्याधिकारी (नगरपालिका)
 नगरपालिका, शाजापुर (महाराष्ट्र)



NAGAR PARISHAD PANKHEDI

Bank Reconciliation Statement as on 31.03.2021

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

मुख्य नगर पालिका अधिकारी
नगर पारिषद पंखेडी (कालापीपल)