

Annual Audit Report

April 2021 to March 2022

Nagar Parishad, Makdon

District - Ujjain (M.P.)

Financial Year: 2021-22

Assessment Year: 2022-23

S B A & Company
CHARTERED ACCOUNTANTS



Head Office : 206, Diamond Trade Centre, Diamond Colony, Indore (MP) 452 001

B.D. Bhatler
B.Com., LLB, F.C.A.

A.K. Jain
M.Com., F.C.A.

Kamlesh Sethi
B.Com., A.C.S., F.C.A.

Vikas Jain
B.Com., F.C.A.

Kapil Jain
B.Com., LLB, F.C.A., DISA (ISA)

Akshay Jain
B.Com., F.C.A.

S.K. Dhoka
B.Com., F.C.A.

S.R. Soni
M.Com., LLB, F.C.A.

S.K. Samaiya
M.Com., LLB, F.C.A.

Ajay Ajmera
B.Com., LLB, F.C.A., DISA (ISA)

Vipin Lunia
B.Com., LLB, F.C.A., DISA (ISA)

Shikha Jain
B.Com., A.C.S., F.C.A.



S B A & COMPANY

CHARTERED ACCOUNTANTS

Head Office : 206, Diamond Trade Centre,
Diamond Colony, New Palasia,
INDORE-452001 (M.P.)

Phone : 0731-4247429, 2531478

E-mail : info@sbacompany.co.in/sbacompany@rediffmail.com

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Auditor's Report

We have audited the attached Financial Statement of "**Nagar Parishad Makdon, Dist-Ujjain (MP)**" as at 31.03.2022, for the period from 01.04.2021 to 31.03.2022. 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 (MP)**" during the year ended on 31.03.2022.
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of "**Nagar Parishad Makdon, Dist- Ujjain (MP)**" during the year ended on 31.03.2022.
- (c) In the case of Balance Sheet of the state of the affairs of "**Nagar Parishad Makdon, Dist- Ujjain (MP)**" as on 31.03.2022.

For S B A & Company
Chartered Accountants
FRN : 006514W

CA. Vikas Jain
(Partner)
M No. 078245



Date : 20.07.2022

Place : Indore

UDIN : 22078245AONSNU4492

BRANCHES

• INDORE • MUMBAI • RAIPUR • BHOPAL • DHAR

Nagar Parishad, Makdone District - Ujjain
Balance Sheet
As on 31st March 2022

Liability	Amount	Assets	Amount
Capital Account		Fixed Assets	
Opening Balance	87,681,632	(As per schedule 1)	78,161,371
Add / Less : Surplus / Deficit	(571,941)		
	87,109,691	Current Assets	
Loans and Advances		Cash in Hand	-
Loan from HUDCO	11,410,454	Cash at Bank	19,922,307
Less : Repayment during the period	(439,467)		
	10,970,987		
Currelt Liabiities			
Amanat Net Connection			
	3,000		
	98,083,678		98,083,678

For S B A & Company
Chartered Accountants
FRN : 004651C

The Nagar Parishad Makdone

CA. Vikas Jain
(Partner)
M No. 078245

Chief Municipal Officer

Date : 20.07.2022
Place : Indore
UDIN : 22078245AONSNU4492



Nagar Parishad, Makdona District - Ujjain
Income & Expenditure Account
For The period : 01.04.2021 to 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Direct Expense		Direct Income	
Amanat Refund	103,500	Grant from Government	57,478,076
Audit Fees	41,300	(As per Annexure 2)	
Bank Charges	1,323		
CC TV Camera Repair Work	71,550	Indirect Income	
Computer Stationary Samgri	19,640	Advance From Property Tax	19,678
Consultancy Fees	195,000	Audit Objection	9,310
Cooler Servising Work	6,570	Bank Interest	534,223
Covid 19 Exp.	237,252	Bazar Bhatak	301,770
Death Animal Out Of Town Work	88,500	Building Permission Fees	61,500
Digital Signature	6,100	Colony Registration Fees	50,000
DSC Expenses	2,400	Compounding Fee Building Permi	23,000
Electricity Expenses	3,600,652	Dukan Kiraya Bakaya	8,000
Electricity Material Purchase	1,668,433	Dukan Kiraya Chalu	500
Fire Wahan Samgri	48,321	Engineer Licence Fees	8,700
Flex	180,950	E Tender Fees	82,000
Gitti Churi Trolly	153,000	Fisheries	5,000
G.P.F.	72,600	Form Purchase Fees	3,415
GSI & GEO Tagging Work	98,600	Garbage User Charges Current Year	162,480
Hand Pump Repair Work	18,120	Jal Kar	161,650
Hath Kachra Gadi Work	53,300	Karmkar Mandal Shulk	225
Hire Charges On Vehicle	52,000	Malba Charges	8,500
Iec SBM Activity Exp.	779,300	Mobile Toilets Swacha Bharat Mission	6,000
Insurance Exp.	113,446	Nagar Vikaas Shulk	56
Invertor & Other Repair & Servising Work	46,685	Nagreyra Vikas Upkar Bakaya	49,811
Jcb & Tractor Trolly Rent	1,458,516	Nagreyra Vikas Upkar Chalu	77,946
Light Fitting Nal Fitting & Other Work	30,000	Namantran Shulk	119,180
Loaring Work	8,500	Noc Certificate	30
L S G D Diploma Course	10,300	Other Income	192,672
Mike Sound & Led Kiraya	46,200	Pashu Panjiyan Shulk	24,750
Muram Trolly Work	774,800	Penalty Shulk	39,558
Nali & Road Cutting Work	222,830	Phatakha Bazaar	4,400
News Paper Expenses	15,935	Record Copy Fees	600
Office Wireless Door Bell	1,500	Rental Cgst Bakaya	1,476
Other Expenses	104,212	Rental Cgst Chalu	1,593
Paper Vigypati Expenses	178,659	Rental Fees Bakaya	8,078
Pension	1,452,061	Rental Fees Chalu	17,110
Petrol/ Diseal Expenses	1,068,409	Rental Penalty Bakaya	477
Photocopy Exp.	10,850	Rental Penalty Chalu	1,174
Pmay Awas Yojna	31,100,000	Rental Sgst Bakaya	1,494
Preparation Of Dpr Work	286,500	Rental Sgst Chalu	1,593
Printing Expenses	39,250	Rental Solid Waste Bakya	18
Putai Work	124,080	Rti Application Shulk	1,378
Repair & Maintance Fogging Machine	65,844	Saamanya Swatchta Ka Arrears	89,483
Repair & Maintance Road	204,000	Samakit Kar Bakaya	102,925
Repair & Maintenance Fixed Asstes	12,250	Samakit Kar Chalu	175,654
Repair & Maintenance Motor Pump	344,227	Sampatti Kar Bakaya	457,951
Repair & Maintenance of Water Pipeline	74,106	Sampatti Kar Chalu	592,109
Repair & Maintenance -Other	308,560	Sefty Tank Safai	35,000
Repair & Maintenance Vehicle	403,741	Shiksha Upkar Bakaya	46,377
Ro Water Camper Expenses	41,445	Shiksha Upkar Chalu	78,002
Salary Daily Wages	7,432,745	Shop Premium	2,318,316
Salary Reguler Staff	4,671,276	Spot Fine	9,820
Sanitation Material Purchase	2,502,830	Tempororary Store Rent	28,500
Sbm Expenses Dustbeen Painting	98,931	Trade Licience Fees	16,075
Stationery Expenses	384,026	PMAY Awas Yojna	100,000
Surfase Water Payment	200,000		
Technical Fees	28,600		
Telephone Expenses	31,070		
Tent Rent	62,900		
Tractor Rent	238,510		
Wages	296,095		
Water Supply Material Purchase	25,550		
Water Tanker Supply Expenses	17,000		
Water Tenker Work	65,800		
Salary	1,944,925		
MLA Swachha Anudan	44,000		
	64,089,574		
Total		Total	64,089,574
		Excess of Expenditure Over Income	571,941

For S B A & Company
Chartered Accountants
FRN : 004651C

CA. Vikas Jain
(Partner)
M No. 078245

Date : 20.07.2022
Place : Indore

The Nagar Parishad Makdona

Chief Municipal Officer

Nagar Parishad, Makdone District - Ujjain
Receipt & Payment Account
For The period : 01.04.2021 to 31.03.2022

Receipts	Amount		Payments	Amount	
Opening Balance of Bank Accounts			Fixed Assets		
Bank Balance (As per Annexure 1)		32,614,485	Fixed Assets Purchased (As per Annexure 3)		11,668,353
Direct Income			Loans (Liability)		
Grant from Government (As per Annexure 2)		57478076	Loan from HUDCO		439,467
Indirect Income			Duties and Taxes		
Advance From Property Tax	19,678		Income Tax	253,746	
Audit Objection	9,310		GST TDS	496,531	750,277
Bank Interest	534,223		Current Liabilities		
Bazar Bhatak	301,770		Festival Loan	2,400	
Building Permission Fees	61,500		Security Deposite	747,220	749,620
Colony Registration Fees	50,000		Direct Expense		
Compounding Fee Building Permi	23,000		Amanat Refund	103,500	
Dukan Kiraya Bakaya	8,000		Audit Fees	41,300	
Dukan Kiraya Chalu	500		Bank Charges	1,323	
Engineer Licence Fees	8,700		CC TV Camera Repair Work	71,550	
E Tender Fees	82,000		Computer Stationary Samgri	19,640	
Fisheries	5,000		Consultancy Fees	195,000	
Form Purchase Fees	3,415		Cooler Servising Work	6,570	
Garbage User Charges Current Year	162,480		Covid 19 Exp.	237,252	
Jal Kar	161,650		Death Animal Out Of Town Work	88,500	
Karmkar Mandal Shulk	225		Digital Signature	6,100	
Malba Charges	8,500		DSC Expenses	2,400	
Mobile Toilets Swacha Bharat Mission	6,000		Electricity Expenses	3,600,652	
Nagar Vikaas Shulk	56		Electricity Material Purchase	1,668,433	
Nagreya Vikas Upkar Bakaya	49,811		Fire Wahan Samgri	48,321	
Nagreya Vikas Upkar Chalu	77,946		Flex	180,950	
Namantran Shulk	119,180		Gitti Churi Trolly	153,000	
Noc Certificate	30		G.P.F.	72,600	
Other Income	192,672		GSI & GEO Tagging Work	98,600	
Pashu Panjiyan Shulk	24,750		Hand Pump Repair Work	18,120	
Penalty Shulk	39,558		Hath Kachra Gadi Work	53,300	
Phatakha Bazaar	4,400		Hire Charges On Vehicle	52,000	
Record Copy Fees	600		Iec SBM Activity Exp.	779,300	
Rental Cgst Bakaya	1,476		Insurance Exp.	113,446	
Rental Cgst Chalu	1,593		Invertor & Other Repair & Servising Work	46,685	
Rental Fees Bakaya	8,078		Jcb & Tractor Trolly Rent	1,458,516	
Rental Fees Chalu	17,110		Light Fitting Nal Fitting & Other Work	30,000	
Rental Penalty Bakaya	477		Loaring Work	8,500	
Rental Penalty Chalu	1,174		L S G D Diploma Course	10,300	
Rental Sgst Bakaya	1,494		Mike Sound & Led Kiraya	46,200	
Rental Sgst Chalu	1,593		Muram Trolly Work	774,800	
Rental Solid Waste Bakya	18		Nali & Road Cutting Work	222,830	
Rti Application Shulk	1,378		News Paper Expenses	15,935	
Saamanya Swatchta Ka Arrears	89,483		Office Wireless Door Bell	1,500	
Samakit Kar Bakaya	102,925		Other Expenses	104,212	
Samakit Kar Chalu	175,654		Paper Vigypati Expenses	178,659	
Sampatti Kar Bakaya	457,951		Pension	1,452,061	
Sampatti Kar Chalu	592,109		Petrol/ Diseal Expenses	1,068,409	
Sefty Tank Safai	35,000		Photocopy Exp.	10,850	
Shiksha Upkar Bakaya	46,377		Pmay Awas Yojna	31,100,000	
Shiksha Upkar Chalu	78,002		Preparation Of Dpr Work	286,500	
Shop Premium	2,318,316		Printing Expenses	39,250	
Spot Fine	9,820		Putai Work	124,080	
Temporary Store Rent	28,500		Repair & Maintance Fogging Machine	65,844	
Trade Licience Fees	16,075		Repair & Maintance Road	204,000	
PMAY Awas Yojna	100,000	6,039,557	Repair & Maintenance Fixed Asstes	12,250	
Current Liabilities			Repair & Maintenance Motor Pump	344,227	
Performance Gurantee	67,086		Repair & Maintenance of Water Pipeline	74,106	
Security Deposite	446,960		Repair & Maintenance -Other	308,560	
Water Harvesting	66,000		Repair & Maintenance Vehicle	403,741	

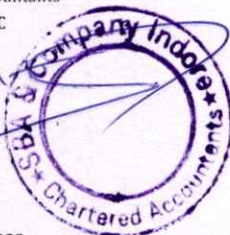


Receipts	Amount		Payments	Amount	
Security Deposits	1,500	581,547	Ro Water Camper Expenses	41,445	
Duties & Taxes			Salary Daily Wages	7,432,745	
Commercial Tax	7,362		Salary Regular Staff	4,671,276	
GST TDS	234,968		Sanitation Material Purchase	2,502,830	
Income Tax	444,483		Sbm Expensses Dustbeen Painting	98,931	
Labour Cess	62,328		Stationery Expenses	384,026	
Royalty Pay	156,791	905,932	Surfase Water Payment	200,000	
			Technical Fees	28,600	
			Telephone Expenses	31,070	
			Tent Rent	62,900	
			Tractor Rent	238,510	
			Wages	296,095	
			Water Supply Material Purchase	25,550	
			Water Tanker Supply Expenses	17,000	
			Water Tenker Work	65,800	
			Salary	1,944,925	
			MLA Swachha Anudan	44,000	64,089,574
			Closing Balance of Bank Accounts		
			Bank Balance		19,922,307
			(As per Annexure 1)		
Total		97,619,596	Total		97,619,597

For S B A & Company
Chartered Accountants
FRN : 004651C

CA. Vikas Jain
(Partner)
M No. 078245

Date : 20.07.2022
Place : Indore



The Nagar Parishad Makdane

Chief Municipal Officer

Nagar Parishad, Makdone District - Ujjain

Annexure 1

Bank Accounts Balance

S.N.	Particulars	Opening	Closing
		Balance	Balance
1	Au Small Finance Bank-47194	64,142	66,424
2	HDFC BANK 5197	11,081,517	-
3	HDFC Bank - 25571	-	9,995,298
4	ICICI Bank 4341	4,275,861	819,197
5	NMGB CD- 0046	1,655,838	1,969,471
6	State Bank of India-787	14,105,203	5,176,518
7	UCO Bank -0458	1,431,923	1,895,398
8	Grand Total	32,614,485	19,922,307



Nagar Parishad, Makdone District - Ujjain

Annexure 2

Grant Received

S. No.	Particulars	Amount
1	15th Finance Grant	6,169,000
2	MLA Swachha Anudan	63,000
3	Moolbhoot Anudan	2,744,000
4	Octori Compensation	13,992,975
5	Pmay Grant	28,100,000
6	Road Development	1,867,000
7	Stamp Duty Grant	526,836
8	State Finance Commission	2,462,265
9	Swachta Mission	200,000
10	Other Misc Grant (Talab)	1,153,000
11	Covid Relief Fund	200,000
	Grand Total	57,478,076



Nagar Parishad, Makdone District - Ujjain

Fixed Assets Detail

S. N.	Particulars	Opening Balance as on 31.03.2021	Addition during the year	Closing Balance as on 31.03.2022
1	Almiraha	15,500	-	15,500
2	Biometric Machine	30,380	-	30,380
3	Borewell	475,865	-	475,865
4	Boundrywall Nirman	50,577	-	50,577
5	CC Road Nirman	5,967,089	831,993	6,799,082
6	CM Infrastructure Construction	2,973,829	-	2,973,829
7	Computer and CCTV Camera	1,046,427	-	1,046,427
8	Construction	31,625,920	-	31,625,920
9	Construction in Bhavan Nirman	112,567	140,027	252,594
10	Construction in Sabha Mandap	239,656	37,705	277,361
11	Construction in Shed Nirman	164,870	711,052	875,922
12	Construction of Box Culvert	243,507	-	243,507
13	Construction of Ground	964,541	-	964,541
14	Construction of School	28,891	-	28,891
15	Construction of Shamshan Shed	501,348	-	501,348
16	Construction of Toilets	758,999	410,286	1,169,285
17	Dustbin	120,493	-	120,493
18	Electrical Materials	6,395,924	-	6,395,924
19	Fire and Fixure	46,700	-	46,700
20	Furniture	332,523	-	332,523
21	Hand Pump	263,294	-	263,294
22	Jalpraday Samagri	2,652,485	-	2,652,485
23	Machine Purchases	1,251,524	-	1,251,524
24	Nali Nirman	1,500,156	-	1,500,156
25	Printer Purchase	56,742	-	56,742
26	Roads & Nali Nirmn	1,373,568	-	1,373,568
27	Selfi Point Nirman	130,011	-	130,011
28	Talab Sondrayikaran	2,096,526	-	2,096,526
29	Tractor	307,193	-	307,193
30	Vishesh Nidhi Construction	4,765,914	-	4,765,914
31	Aluminium Partition	-	19,200	19,200
32	Cement Pipe	-	433,260	433,260
33	Cm Infra 3Rd Phase	-	1,353,982	1,353,982
34	Computer Software	-	16,500	16,500
35	Construction of Boundrywall Nirmaan	-	460,045	460,045
36	Construction of Rcc Nala	-	462,285	462,285
37	Construction of Sulabh Complex	-	4,742	4,742
38	Construction of Talab Nirmaan	-	1,509,707	1,509,707
39	Construction Shopping Complex	-	405,861	405,861
40	Construction Work Other	-	756,847	756,847
41	Cooler	-	13,000	13,000
42	Deewan & Metrics	-	18,000	18,000
43	Fire Wahan	-	2,690,000	2,690,000
44	Fogging Machine	-	99,828	99,828
45	Gps In Vehicle	-	49,200	49,200
46	Hath Kachra Gadi	-	45,500	45,500
47	Invertor And Battery Office	-	117,422	117,422
48	Motor Pump	-	59,800	59,800
49	Office Chair & Table	-	19,800	19,800
50	Pmay Amount Refund	-	650,000	650,000
51	Starter Purchase	-	5,664	5,664
52	Tata Megic Battery	-	28,329	28,329
53	Tin Shed Nirmaan Lohe Ka	-	90,000	90,000
54	Water Cooling Ro Machine	-	83,200	83,200
55	Water Gizer	-	9,000	9,000
56	Wire Fancing Work	-	136,116	136,116
Total		66,493,019	11,668,353	78,161,371



Nagar Parishad, Makdone District - Ujjain

Bank Reconciliation statement

As on: 31st March 2022, 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 31.03.2022					-
Add:-					
B.				-	-
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	-
E. Closing balance as per Bank statement as on 31.03.2022					-
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 31.03.2022					819,197.00
Add:-					
B.				-	-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[A + B - C]	819,197.00
E. Closing balance as per Bank statement as on 31.03.2022					819,197.00
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 31.03.2022					2,173,388.80
Add:-					-
B.				-	-
Less:-					
C. 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 31.03.2022					1,969,471.80
F. Difference found				[D - E]	-

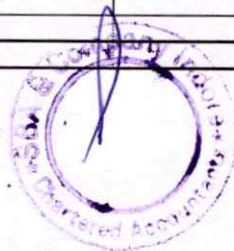
State Bank of India - 787

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					4,428,673.40
Add:-Opening difference				747,845.00	
B.					747,845.00
Less:-					
C.				-	-
D. Adjusted balance as per Cash Book				[A + B - C]	5,176,518.40
E. Closing balance as per Bank statement as on 31.03.2022					5,176,518.40
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 31.03.2022					1,847,908.26
Add:- Opening difference				47,490.00	
B.					47,490.00
Less:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	1,895,398.26
E. Closing balance as per Bank statement as on 31.03.2022					1,895,398.26
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 31.03.2022					66,424.00
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	66,424.00
E. Closing balance as per Bank statement as on 31.03.2022					66,424.00
F. Difference found				[D - E]	-

HDFC BANK - 25571					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					9,995,298.18
Add:-					
B.					
Less:-					
C.					
D. Adjusted balance as per Cash Book				[A + B - C]	9,995,298.18
E. Closing balance as per Bank statement as on 31.03.2022					9,995,298.18
F. Difference found				[D - E]	-

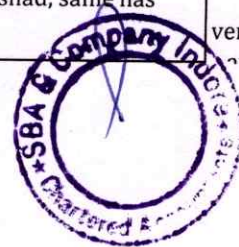


1. Audit of Revenue :

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 2021-22 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.	

2. 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 2021-22 by the Nagar Parishad.	Nagar Parishad has made adequate payment to vendors under the applicable laws.
(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.	but we have found few cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(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.	
(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 reconciliation statements are not prepared, the auditor will help in the preparation 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 not properly 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 :

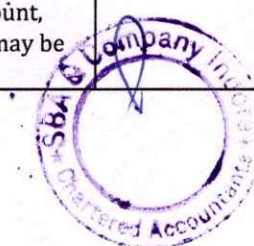
Indicators		Observations	Remarks
(i)	The Auditor is responsible for audit of all Fixed deposits and term deposits.	No fixed Deposit / Term Deposit has been made by the ULB during the audit period.	All entries related to FDR should be posted in FDR register and Cash Book also.
(ii)	It shall be ensured 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.	

5. Audit of Tenders :

Indicators		Observations	Remarks
(i)	The auditor is responsible for udit 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 competative tendering procedures are followed for all bids.	by applying sample tast basis, We found that Competative tendering procedures are followed by the Nagar Parishad.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	we have verify the entries on sample tast basis	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee 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.	

6. 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 Infracture, 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, Therefor there may be chances that there may be diversion of Grant.	



Nagar Parishad, Makdone District - Ujjain
Cash Flow Statement
For The period : 01.04.2021 to 31.03.2022

Particular	Amount	
Inflow of Cash		
Direct Income		
Grant from Government (As per Annexure 2)		57,478,076
Indirect Income		
Advance From Property Tax	19,678	6,039,557
Audit Objection	9,310	
Bank Interest	534,223	
Bazar Bhatak	301,770	
Building Permission Fees	61,500	
Colony Registration Fees	50,000	
Compounding Fee Building Permi	23,000	
Dukan Kiraya Bakaya	8,000	
Dukan Kiraya Chalu	500	
Engineer Licence Fees	8,700	
E Tender Fees	82,000	
Fisheries	5,000	
Form Purchase Fees	3,415	
Garbage User Charges Current Year	162,480	
Jal Kar	161,650	
Karmkar Mandal Shulk	225	
Malba Charges	8,500	
Mobile Toilets Swacha Bharat Mission	6,000	
Nagar Vikaas Shulk	56	
Nagreya Vikas Upkar Bakaya	49,811	
Nagreya Vikas Upkar Chalu	77,946	
Namantran Shulk	119,180	
Noc Certificate	30	
Other Income	192,672	
Pashu Panjiyan Shulk	24,750	
Penalty Shulk	39,558	
Phatakha Bazaar	4,400	
Record Copy Fees	600	
Rental Cgst Bakaya	1,476	
Rental Cgst Chalu	1,593	
Rental Fees Bakaya	8,078	
Rental Fees Chalu	17,110	
Rental Penalty Bakaya	477	



Rental Penalty Chalu	1,174	
Rental Sgst Bakaya	1,494	
Rental Sgst Chalu	1,593	
Rental Solid Waste Bakya	18	
Rti Application Shulk	1,378	
Saamanya Swatchta Ka Arrears	89,483	
Samakit Kar Bakaya	102,925	
Samakit Kar Chalu	175,654	
Sampatti Kar Bakaya	457,951	
Sampatti Kar Chalu	592,109	
Sefty Tank Safai	35,000	
Shiksha Upkar Bakaya	46,377	
Shiksha Upkar Chalu	78,002	
Shop Premium	2,318,316	
Spot Fine	9,820	
Tempororary Store Rent	28,500	
Trade Licience Fees	16,075	
PMAY Awas Yojna	100,000	
Total Inflow		63,517,633
Outflow of Cash		
Loan (Liability)		
Loan from Hudco	439,467	439,467
Fixed Assets	11,668,353	11,668,353
Indirect Expenses		
Amanat Refund	103,500	64,089,574
Audit Fees	41,300	
Bank Charges	1,323	
CC TV Camera Repair Work	71,550	
Computer Stationary Samgri	19,640	
Consultancy Fees	195,000	
Cooler Servising Work	6,570	
Covid 19 Exp.	237,252	
Death Animal Out Of Town Work	88,500	
Digital Signature	6,100	
DSC Espenses	2,400	
Electricity Expenses	3,600,652	
Electricity Material Purchase	1,668,433	
Fire Wahan Samgri	48,321	
Flex	180,950	
Gitti Churi Trolly	153,000	
G.P.F.	72,600	



GSI & GEO Tagging Work	98,600
Hand Pump Repair Work	18,120
Hath Kachra Gadi Work	53,300
Hire Charges On Vehicle	52,000
Iec SBM Activity Exp.	779,300
Insurance Exp.	113,446
Invertor & Other Repair & Servising Work	46,685
Jcb & Tractor Trolly Rent	1,458,516
Light Fitting Nal Fitting & Other Work	30,000
Loaring Work	8,500
L S G D Diploma Course	10,300
Mike Sound & Led Kiraya	46,200
Muram Trolly Work	774,800
Nali & Road Cutting Work	222,830
News Paper Expenses	15,935
Office Wireless Door Bell	1,500
Other Expenses	104,212
Paper Vigypati Expenses	178,659
Pension	1,452,061
Petrol/ Diseal Expenses	1,068,409
Photocopy Exp.	10,850
Pmay Awas Yojna	31,100,000
Preparation Of Dpr Work	286,500
Printing Expenses	39,250
Putai Work	124,080
Repair & Maintance Fogging Machine	65,844
Repair & Maintance Road	204,000
Repair & Maintenance Fixed Asstes	12,250
Repair & Maintenance Motor Pump	344,227
Repair & Maintenance of Water Pipeline	74,106
Repair & Maintenance -Other	308,560
Repair & Maintenance Vehicle	403,741
Ro Water Camper Expenses	41,445
Salary Daily Wages	7,432,745
Salary Reguler Staff	4,671,276
Sanitation Material Purchase	2,502,830
Sbm Expenses Dustbeen Painting	98,931
Stationery Expenses	384,026
Surfase Water Payment	200,000
Technical Fees	28,600
Telephone Expenses	31,070
Tent Rent	62,900
Tractor Rent	238,510
Wages	296,095
Water Supply Material Purchase	25,550
Water Tanker Supply Expenses	17,000



Water Tenker Work	65,800	
Salary	1,944,925	
MLA Swachha Anudan	44,000	
Total Outflow		76,197,393
Net Inflow/Outflow		(12,679,760)

