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**NAGAR PARISHAD MHOWGAON DISTRICT -  
INDORE (M.P)**

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**AUDIT REPORT FOR THE YEAR ENDING 2021-  
22**

**BY**

**VPCA AND ASSOCIATES  
CHARTERED ACCOUNTANTS**

**212, fortune Ambiance south Tukoganj  
Indore, INDORE-452010 M.P.**

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**EMAIL: 25JAINRAJAT@GMAIL.COM**

**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF MAHOWGAON NAGARPARISHAD**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2022, attached herewith, of MHOWGAON Nagar Parishad, INDORE. 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;
- We report the following observations/discrepancies/inconsistencies:  
"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" along with its sub schedules B-1 to B-6.
- Details regarding revenue collection against the previous collection targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
  - I. 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.
  - II. In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.
  - III. Balance Sheet for the year ending 2021-22 is not prepared by the parishad.
  - IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the MAHOWGAON Nagar Parishad for the year ended on as at 31st March 2022.



Pulkit Agrawal  
Chartered Accountant  
Membership No.431102

Place: Indore.  
Date: 30.09.2022



### Notes to the accounts – Annexure “A”

- 1 We suggest that current accounts 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 interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 Mukhyamantri Adoh Sanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.

#### Audit of Revenue

S. No.	Indicators	Observation	Remarks																				
1.	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 2021-22 and details of various sources have been reported in <b>Receipt &amp; Payment Account</b> .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow g rowth.																				
2.	The 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.	<div>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</div> <table><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr><tr><td colspan="5">Jalkar less deposited in Bank</td></tr><tr><td colspan="5">Sampatti Kar less deposited in Bank</td></tr><tr><td colspan="5">SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)</td></tr></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank					Sampatti Kar less deposited in Bank					SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)					No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																			
Jalkar less deposited in Bank																							
Sampatti Kar less deposited in Bank																							
SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)																							
3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagariyaVikasUpkar and other tax have been prepared in <b>Annexure - "B-1"</b> .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year																				

  
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Audit Report.			
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report. Annexure "B-2".	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2021-22 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments are made under Audit of FDRs
7.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

#### Audit of Expenditure

S. No.	Indicators	Observations	Remarks
1.	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.2021-22. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in Annexure "C".
2.	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. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as Annexure-"B-3"	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatri bahtta to employee) Parishad has to recover the excess amount expended from the particular employee details of which is given in the Annexure "B-5"
3.	Auditor shall check	We examined the daily balances	Municipality has to more

  
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S. No.	Indicators	Observations	Remarks
	monthly balance of the Cash Book & guide the accountant to rectify the errors.	of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	focus on arithmetical errors.
4.	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 funds allocated for particular schemes were used only for that scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as Annexure-"B-4"	Out of Own Fund expenses are brought to the notice with the Annexure "B-4".
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	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.
7.	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.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) &	From the verification of utilization certificates and discussion with the management we found that they are preparing	UC'S are prepared by the management of the ULB.

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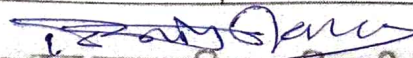
दिनांक



S. No.	Indicators	Observations	Remarks
	shall be tallied with Income & Expenditure records and creation of Fixed Assets.	utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	

### Audit of Book Keeping

S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	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	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No Discrepancies found.

  
 स्व. नगरपालिका अधिकारी  
 नगर परिषद, गहर्गाँव  
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S. NO.	Indicators	Observations	Remarks
	in the audit report.		
4.	Bank Reconciliation Statement shall be verified from the records of U LB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in Annexure-"B-6".	Totaling mistakes need to be avoided.
5.	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.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year. Details annexed in B-4	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

#### Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely	FDs get auto renewed.

  
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S. No.	Indicators	Observations	Remarks
	renewals are timely done.	renewal of FDRs is almost nil and management has prepared proper register and records for the FDRs and they are in agreement with the physical FDRs.	
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

#### Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	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.2021-22 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	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 except in the cases where only one bidder was involved in the bidding process.	None
3.	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 and the same have been accounted for in the books of account.	None
4.	The bank guarantee, if received in lieu of bid	There are no Bank guarantee	No such instances found

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S. No.	Indicators	Observations	Remarks
	processing fee/performance guarantee shall be verified from the issuing bank.		
5.	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 such instances observed.	No such instances observed.
6.	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.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

#### Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
2.	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	None
3.	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	HUDCO loan avail for Shari Payjal Yojana and the project is not yet completed so question of realization of the revenue does not arise.	None

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S. No.	Indicators	Observations	Remarks
	or not. He shall also comment on the possible reasons for non-generation of the revenue.		
4.	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.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed



Pulkit Agrawal  
Chartered Accountant  
Membership No.431102

Place: Indore.

Date: 05.09.2023



**NAGAR PARISHAD MAHOWGAON, DISTRICT INDORE**

**Annexure "B-1"**

S. No.	Particulars	Audited Actual 20-21(C)	Audited Actual 21-22(C)	Comparison from 2020-21 in %
1	Property tax outstanding	17,77,838	18,50,760	4.10%
2	Property tax current	15,19,010	15,43,076	1.58%
3	Samakit Kar Outstanding	4,18,685	4,35,414	4.00%
4	Samakit Kar current	3,05,439	3,10,742	1.74%
5	Shiksha Upkar outstanding	5,43,909	5,67,764	4.39%
6	Shiksha upkar current	5,16,269	5,16,952	0.13%
7	Vikas Kar Outstanding	5,46,748	5,98,414	9.45%
8	Vikas Kar Current	5,10,989	5,17,758	1.32%
9	Jalkar outstanding	6,26,380	23,04,486	267.91%
10	Jalkar current	59,97,982	65,07,100	8.49%

**Annexure "B-2"**

Amount deposited in the Bank after 2 working days: NIL

**Annexure "B-3"**

Discrepancies observed during Audit of Expenditure: NIL



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**Annexure "B-4"**


**Details of Grant released and utilization in the year**

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant	Utilisation from municipal fund
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No register is maintained by the Nagar Parishad and there is records for utilization certificates towards the grant

**Annexure-"B-5"**

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount
Nil				

  
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महंगांव




कार्यालय नगर परिषद् महुगांव					
प्राप्ति भुगतान खाता					
31-03-2022 को समाप्त होने वाले वर्ष के लिए					
प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारंभिक शेष		13472516.00	वर्ष के दौरान भुगतान		10,95,29,082
वर्ष के दौरान प्राप्ति		11,93,69,623	अनुग्रह सहायता	50000	
संपत्तिकर बकाया	18,50,760		अस्थाई जनस्वास्थ्य वेतन	4212129	
संपत्तिकर चालु	15,43,076		अस्थाई जलप्रदाय वेतन	790433	
संगठितकर बकाया	4,35,414		अस्थाई स्ट्रीट लाइट वेतन	534320	
संगठितकर चालु	3,10,742		कचरा वाहन चालक वेतन	950281	
शिक्षा उपकर बकाया	5,67,764		कम्प्यूटर आपरेटर वेतन	617553	
शिक्षा उपकर चालु	5,16,952		जनस्वास्थ्य शाखा वेतन	3623813	
विकास उपकर बकाया	5,98,414		जलप्रदाय शाखा वेतन	1154248	
विकास उपकर चालु	5,17,758		मेशनल पेशन स्कीम (नियोक्ता अशदान)	400270	
जलकर बकाया	23,04,486		बागवानी शाखा वेतन	243264	
जलकर चालु	65,07,100		राजस्व शाखा वेतन	940135	
सरचाज	2,59,665		लोकनिर्माण अधिकारी/कर्मचारी वेतन	966760	
स्वच्छता कर बकाया	7,20,705		विनियमितकरण कर्मचारी वेतन	2605954	
स्वच्छता कर चालु	9,24,678		वेतन एरियर	688908	
चुगीक्षति पूर्ति	3,36,78,167		व्यापम भर्ती कर्मचारी वेतन	1790033	
मुद्रांक शुल्क	65,11,461		सामान्य प्रशासन वेतन	2015174	
दुकान किराया चालु	78,000		समाचार पत्र	1845	
धर्मशाला किराया	1,300		हुडको ऋण पर ब्याज	399367	
टारन हॉल किराया	66,000		अकेक्षण शुल्क	71000	
अतिक्रमण ववासि राशि	15,000		ई-टेण्डरिंग व्यय	12000	
आडिट आपति वसूति	9,020		टैट व्यय	93000	
कौलोनी लायसेंस	3,90,000		डीजल/आईल व्यय	5740149	
गार्डन सफाई शुल्क	500		प्रचार प्रसार व्यय	1288168	
जन्म प्रमाण पत्र शुल्क	460		फोटोकापी व्यय	40000	
जन्म प्रमाण पत्र विलम्ब शुल्क	205		बिजली बिल	8181103	
तालाब काली मिट्टी विक्रय	3,12,000		बेबसाईट/संधारण व्यय	15000	
देड	40,478		राष्ट्रीय पर्व	13020	
नकल शुल्क	334		लोगल/सी.ए. फीस	73500	
नामंजन विलंब शुल्क	8,53,200		वाहन किराया एवं व्यय	185615	
नामंजन आदेश शुल्क	6,52,000		विज्ञापन/प्रकाशन व्यय	692882	
पानी टैंकर किराया	5,000		विविध व्यय	317140	
बिना मास्क फाइन	6,600		स्टेशनरी व्यय	2379071	
मृत्यु प्रमाण पत्र	8,190		स्वागत सत्कार व्यय	6000	
लायसेंस नवीनीकरण	10,000		हुडको ऋण	1098307	
स्पाट फाइन	23,720		कम्प्यूटर व्यय	130178	
सड़क क्षतिपूर्ति	6,426		गार्डन बाउंड्रीवाल निर्माण	370581	
नविन नल कनेक्शन	64,000		अन्य निर्माण	15818789.35	
आवेदन शुल्क	1,01,420		जन-स्वास्थ्य संधारण	9992292	
अनुपति प्रमाण पत्र शुल्क	1,070		जनस्वास्थ्य सामग्री	6685690	
कौलोनी विकस शुल्क	57,71,175		जलप्रदाय संधारण	5427638	
भवन प्रमाण पत्र	1,000		जे.सी.बी. /टेक्टर ट्राली भाड़ा	419563	
रॉयल्टी	1,83,208		नमदा जल व्यय	12421041	
सूचना क अधिकार	4,804		लोकनिर्माण सामान	2729456	
बैंक ब्याज	2,32,782		वाहन संधारण/मरम्मत	1498587	
अन्य आय	6,200		विधुत सामग्री व्यय	9923362	
सड़क मरम्मत	47,96,000		वर्दी व्यय	7350	
मुख्यमंत्री सम्बल योजना	2,00,000		पानी टैंकर किराया	7500	
मुख्यमंत्री अधोसंरचना	8,00,000		बैंक चांजस	12606.65	
मुल्भुत सुविधा	70,50,000		ठेकेदारों/आपूर्तिकर्ताओं से	53000	
अग्रेस्ट मनी	6,06,000		अमानत (ई.एम.डी.)	53000	
परिवार कल्याण निधि	48,600		पेवर्स ब्लाक	180837	
राज्यवित्त आयोग	72,86,219		परिवार कल्याण निधि	200	
15 वित्त आयोग	1,00,35,000		मुख्यमंत्री सम्बल योजना	70000	
अन्य ग्रांट	2,20,74,967		विगत वर्ष कि बैंक राशि अंतर	1536969	
सुरक्षा निधि	2,80,603		अन्तिम शेष		23313057
अमानत राशि	1,01,000				
कुल योग		13,28,42,139	कुल योग		13,28,42,139

मुख्य नगर पालिका अधिकारी  
नगर परिषद् - महुगांव  
महुगांव




**कार्यालय नगर परिषद् महुगांव**  
**आय एवं व्यय खाता**  
**31-03-2022 को समाप्त होने वाले वर्ष के लिए**

मुख्य लेखा शीर्ष		मुख्य लेखा शीर्ष	
राजस्व व्यय	राशि	राजस्व आय	राशि
स्थापना व्यय	2,15,83,275	दरें एवं कर राजस्व	1,70,57,514
प्रशासनिक व्यय	2,06,07,167	निर्दिष्ट राजस्व एवं क्षति पूर्तियां	4,01,89,628
परिचालन एवं अनुरक्षण	4,65,13,201	नगर पालिका की सम्पत्तियों से प्राप्त कि	1,45,300
ब्याज एवं वित्त प्रभार	-	शुल्क एवं उपभोक्ता प्रभार	84,59,810
कार्यक्रम व्यय	-	बिक्री एवं भाड़ा प्रभार	-
राजस्व अनुदान, अंशदान एवं आर्थिक रिय	-	राजस्व अनुदान, योगदान एवं सब्सिडी	-
विविध व्यय	12,607	निवेश से आय	-
		अर्जित ब्याज	2,32,782
		अन्य आय	6,200
		आय पर व्यय का आधिक्य (1-2)	2,26,25,016
कुल	8,87,16,250	कुल	8,87,16,250


  
**मुख्य नगर पालिका अधिकारी**  
**नगर परिषद् - महुगांव**  
**महुगांव**



कार्यालय नगर परिषद महगांव		
राजस्व आय		
31-03-2022 को समाप्त होने वाले वर्ष के लिए		
	राशि	राशि
दरें एवं कर राजस्व		
संपत्तिकर बकाया		
संपत्तिकर चालु	18,50,760	
समेकितकर बकाया	15,43,076	
समेकितकर चालु	4,35,414	
शिक्षा उपकर बकाया	3,10,742	
शिक्षा उपकर चालु	5,67,764	
विकास उपकर बकाया	5,16,952	
विकास उपकर चालु	5,98,414	
जलकर बकाया	5,17,758	
जलकर चालु	23,04,486	
सरचाज	65,07,100	
स्वच्छता कर बकाया	2,59,665	
स्वच्छता कर चालु	7,20,705	
	9,24,678	1,70,57,514
निर्दिष्ट राजस्व एवं क्षति पूर्तियां		
चुगीक्षति पूर्ति	3,36,78,167	
मुद्राक शुल्क	65,11,461	4,01,89,628
नगर पालिका की सम्पत्तियों से प्राप्त किराया आय		
दुकान किराया चालु	78,000	
धर्मशाला किराया	1,300	
टाउन हॉल किराया	66,000	1,45,300
शुल्क एवं उपभोक्ता प्रभार		
अतिक्रमण तवाप्पि राशि	15,000	
आडिट आपत्ति वसूली	9,020	
कॉलोनी लायसेंस	3,90,000	
गार्डन सफाई शुल्क	500	
जन्म प्रमाण पत्र शुल्क	460	
जन्म प्रमाण पत्र विलम्ब शुल्क	205	
तालाब काली मिट्टी विक्रय	3,12,000	
दंड	40,478	
नकल शुल्क	334	
नामत्रन विलंब शुल्क	8,53,200	
नामत्रन आदेश शुल्क	6,52,000	
पानी टैंकर किराया	5,000	
बिना मास्क फाइन	6,600	
मृत्यु प्रमाण पत्र	8,190	
लायसेंस नवीनीकरण	10,000	
स्पॉट फाइन	23,720	
सड़क क्षतिपूर्ति	6,426	
नविन नल कनेक्शन	64,000	
आवेदन शुल्क	1,01,420	
अनापत्ति प्रमाण पत्र शुल्क	1,070	
कॉलोनी विकास शुल्क	57,71,175	
भवन प्रमाण पत्र	1,000	
रॉयल्टी	1,83,208	


  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, महगांव  
 जिला हन्दीर

सूचना क अधिकार	4,804	84,59,810
बिक्री एवं भाड़ा प्रभार		
अर्जित ब्याज		
बैंक ब्याज	2,32,782	2,32,782
अन्य आय		
अन्य आय	6,200	6,200
		6,60,91,234


  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्-महंगांव  
 महंगांव



कार्यालय नगर परिषद् महुगांव		
राजस्व व्यय		
31-03-2022 को समाप्त होने वाले वर्ष के लिए		
स्थापना व्यय	राशि	राशि
अनुग्रह सहायता		
अस्थाई जनस्वास्थ्य वेतन	50000.00	
अस्थाई जलप्रदाय वेतन	4212129.00	
अस्थाई स्ट्रीट लाइट वेतन	790433.00	
कचरा वाहन चालक वेतन	534320.00	
कम्प्यूटर ऑपरेटर वेतन	950281.00	
जनस्वास्थ्य शाखा वेतन	617553.00	
जलप्रदाय शाखा वेतन	3623813.00	
नेशनल पेंशन स्कीम (नियोक्ता अंशदान)	1154248.00	
बागवानी शाखा वेतन	400270.00	
राजस्व शाखा वेतन	243264.00	
लोकनिर्माण अधिकारी/कर्मचारी वेतन	940135.00	
विनियमितकरण कर्मचारी वेतन	966760.00	
वेतन एरियर	2605954.00	
व्यापम भती कर्मचारी वेतन	688908.00	
सामान्य प्रशासन वेतन	1790033.00	
	2015174.00	
		2,15,83,275
प्रशासनिक व्यय		
समाचार पत्र	1845.00	
हुडको ऋण पर ब्याज	399367.00	
अकैकण शुल्क	71000.00	
ई-टेंडरिंग व्यय	12000.00	
टैट व्यय	93000.00	
जीजल आईल व्यय	5740149.00	
प्रचार प्रसार व्यय	1288168.00	
फोटोकॉपी व्यय	40000.00	
बिजली बिल	8181103.00	
वेबसाइट संधारण व्यय	15000.00	
संश्लेष पत्र	13020.00	
लोगो सी.ए. फॉस	73500.00	
वाहन किराया एवं व्यय	185615.00	
विज्ञापन प्रकाशन व्यय	692882.00	
विविध व्यय	317140.00	
स्टेशनरी व्यय	2379071.00	
स्वागत सत्कार व्यय	6000.00	
हुडको ऋण	1098307.00	
		2,06,07,167
परिचालन एवं अनुरक्षण		
कम्प्यूटर व्यय	130178.00	
जन स्वास्थ्य संधारण	9992292.00	
जनस्वास्थ्य सामग्री	6685690.00	
जलप्रदाय संधारण	5427638.00	
ज.सी.बी. ट्रेक्टर ट्रेली भाड़ा	419563.00	


  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, महुगांव  
 जिला इन्दौर

नर्मदा जल व्यय	12421041.00	
वाहन संधारण मरम्मत	1498587.00	
विधुत सामग्री व्यय	9923362.00	
वर्दी व्यय	7350.00	
पानी टंकर किराया	7500.00	
		4,65,13,201
विविध व्यय		
बैंक चार्जस	12606.65	
		12,607
		8,87,16,250

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्-महगांव  
 महगांव



कार्यालय नगर परिषद महंगांव		
पूंजीगत प्राप्तियां		
31-03-2022 को समाप्त होने वाले वर्ष के लिए		
	राशि	राशि
सड़क मरम्मत	47,96,000	
मुख्यमंत्री सम्बल योजना	2,00,000	
मुख्यमंत्री अधोसंरचना	8,00,000	
मुल्भुत सुविधा	70,50,000	
अनेस्ट मनी	6,06,000	
परिवार कल्याण निधी	48,600	
राज्यवित्त आयोग	72,86,219	
15 वित्त आयोग	1,00,35,000	
अन्य ग्रांट	2,20,74,967	
सुरक्षा निधी	2,80,603	
अमानत राशी	1,01,000	5,32,78,389


  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद - महंगांव  
 महंगांव

कार्यालय नगर परिषद् महूगांव

पूँजीगत व्यय

31-03-2022 को समाप्त होने वाले वर्ष के लिए

	राशि	राशि
ठेकेदारों/आपूर्तिकर्ताओं से	53000	
अमानत (ई.एम.डी.)	53000	
पेवर्स ब्लाक	180837	
परिवार कल्याण निधि	200	
गार्डन बाउंड्रीवाल निर्माण	370581	
लोकनिर्माण सामान	2729456	
अन्य निर्माण	15818789.35	
मुख्यमंत्री संबल योजना	70000	1,92,75,863.35


  
मुख्य नगर पालिका अधिकारी  
नगर परिषद्-महूगांव  
महूगांव



कार्पोलय नगर परिषद् महगांव  
बैंक सुलह पत्रक


अंतिम शेष 31 मार्च 2022 को बैंक अनुसार

क्र	बैंक नाम	खता नंबर	राशी	
1	State Bank of India	00000053016622932	30,567	
2	Bank of Indai	883110100005879	1,75,24,512	
3	Bank of Indai	883110100004900	56,58,080	
4	Bank of Indai	883120100000012	99,898	
5	Total			2,33,13,057
6	Previous year differences			15,36,969
7	Grand Total			2,17,76,088
संशोधित अंतिम शेष 31 मार्च 2022 की स्थिति में खता बही में				2,17,76,088

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद्-महगांव  
महगांव

**Revised Abstract Sheet for reporting on Audit for Financial Year 2021-22**  
**Nagar Parishad Mahowgan- Annexure -C**

Sr. No.	Parameters	Description	Observation in Brief		Suggestions
1	Audit of Revenue	Receipts in Rs.			
	राजस्व कर वसूली	Year 2020-21			
		Year 2021-22	% of Growth		
(i)	संपत्तिकर	32,96,848	33,93,836	2.94%	Efforts should be given on maintaining the growth rate.
(ii)	संयोजित कर	7,24,124	7,46,156	3.04%	Efforts should be given on maintaining the growth rate.
(iii)	नगरपालिका विकास उपकर	10,57,737	11,16,172	5.52%	Better recovery policies should be adopted
(iv)	शिक्षा उपकर	10,60,178	10,84,716	2.31%	Efforts should be given on maintaining the growth rate.
	कुल योग	61,38,887	63,40,880	3.29%	Efforts should be given on maintaining the growth rate.
	गैर राजस्व वसूली				
(i)	कुल उपयोज्यता प्रसार	66,24,362	88,11,586	33.02%	Efforts should be given on maintaining the growth rate.
(ii)	रोस अपरिचित प्रयोजन उपयोक्ता प्रसार	-	-	0.00%	-
(iii)	अन्य कर / शुल्क	-	-	0.00%	Efforts should be given on maintaining the growth rate.
	कुल योग	66,24,362	88,11,586	33.02%	Efforts should be given on maintaining the growth rate.
	महा योग	1,27,63,249	1,51,52,466	18.72%	
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.			
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPAM guidelines.


  
**मुख्य नगरपालिका अधिकारी**  
**नगर परिषद् - महोदय**



Revised Abstract Sheet for reporting on Audit for Financial Year 2021-22  
Nagar Parishad Mahowgan- Annexure -C

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
4	Audit of FDR	There exists only one FDR details are already mentioned in the report.		
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except.	FDRs are on auto renewal mode.	Nil
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	Nil

Seal & Signature of Auditor

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद् - महोगान  
 पट्टपाव