

INDEPENDENT AUDITOR'S REPORT

To

The Members of

NAGAR PARISHAD DEPALPUR

Report on the Financial Statements

We have audited the accompanying financial statements of **NAGAR PARISHAD DEPALPUR, TEHSIL DEPALPUR DIST. INDORE (M.P.)**

Which comprise the income and expenditure for the year ended **31/03/2022** and other explanatory statement.

Management Responsibility for the Financial Statements


The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the council. This responsibility includes design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from misstatements.

An Audit involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends upon auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.


मुख्य नगर पंचायत अधिकारी
नगर परिषद, देपालपुर,
जिला-इन्दौर (म.प्र.)



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the ULB in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In case of the income and expenditure, of the income & expenditure for the year ended on that date;
- (b) Other explanatory statement i.e. fixed asset list, details if bank account, statement of the grant received.

Scope of audit work

As required by the letter no. Audit/Account Govt.-4(A)/265/2022/7469 Bhopal Dated 21.04.2022 issued by Office of the Director, Urban Administration & Development, Bhopal, M.P. we give in the "scope of the audit report", a statement on the matters specified in the above mentioned letter, to the extent applicable.

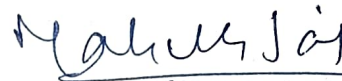
Place: Indore (M.P.)

Date : 31/01/2023

For J R A M & Co.,

Chartered Accountants

(Firm Regn.No:012707C)




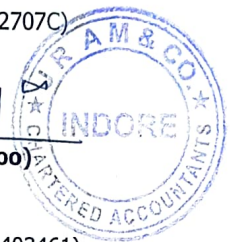
(CA Mahesh Jajoo)

Partner

(Membership No.:403461)

UDIN : 23403461BGWQBB4821


मुख्य नगरपालिका अधिकारी
नगरपालिका, देवासपुर,
जिला-इन्दौर (म.प्र.)



Scope of Audit Work

1. AUDIT OF REVENUE

- i) The auditor is responsible for the audit of revenue from various sources.

We have verified the revenue from various sources which are recognized and entered in the books of account produced before us for verification.

- ii) He also responsible to check the revenue receipts from the counter files of receipts book and verify that the money receipt is duly deposited in respective bank account.

The counter foils of revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer collect the tax of their respective wards and directly deposits the amount collected to Nagar Parishad, Depalpur within in a working day and they deposit the receipts to the bank account. We also verified the demand register against which revenue receipts were made. Register was duly certified by the concerned officer.

- iii) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- iv) The entries in cash book shall be verified

We have verified the entries in cash book on test check basis and no major discrepancies were noticed by us.

- v) The auditor shall specifically mention in the report the revenue recovery yearly targets any lapses in revenue recovery shall be a part of the report.

The Nagar Parishad has not laid down the targets so we have compare the current year receipts from the last year receipts and not found the major discrepancies in recovery procedure.

- vi) The auditor shall verify the interest income from FDRs and verify that interest is duly and timely accounted for in cash book.


The Nagar Parishad has No FDR in the bank. We have verified the Interest income with interest certificate and also other documents related to interest are presented before us for verification. The interest income is duly accounted for in the books of account on cash basis.

- vii) Percentage of revenue collection increases/decrease in various heads in Sampattikar, samekitkar, shiksha upkar, nagriya vikas upkar and other tax, compared to previous year shall be part of report.

As Per Annexure – 1

- viii) The case where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.

The Nagar Parishad has not have any FDR so we are unable to comment.


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जिला-सुपौल (म.प्र.)



2. AUDIT OF EXPENDITURE

- i) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads with the available vouchers and bills which was recognized and entered in the books of accounts produced before us for the verification.

- ii) He is also responsible for checking the entries in cash book and verifying them from relevant voucher:

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out but it has been observed that TDS or GST has not been deducted properly by the Parishad at the time of booking the entries or at the time of payment made to contractors. Also no returns of TDS and GST has been made available to us for verification.

- iii) He should check monthly balance of the cash book and guide the accountant to rectify errors, if any.

The monthly balances of cash book were checked by us and guidance was provided to the accountant and the errors were rectified wherever required.

- iv) He shall also verify that the expenditure for a particular scheme is limited to funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner /CMO.

The expenditure incurred were generally in accordance Verification of expenditure for a particular scheme was conducted and no cases of over payment were noticed during the audit.

- v) He shall also verify that the expenditure is in accordance with the guideline, directives, acts and rules issued by the Government of India/ State Government.

The expenditure incurred were generally in accordance with the guidelines, directives, acts and rules issued by the Government of India/ State Government. No adverse cases of contravention of the same came across during the course of test check.

- vi) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.

हस्ताक्षर
नगरपालिका प्रमुख,
जिला-मन्दावी (म.प्र.)



- ii) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit para's shall be brought to the notice of Commissioner/ CMO.

No such instances were noticed during the test check of such entries conducted by us.

- viii) The auditor shall be responsible for verification of scheme-wise/ project-wise Utilization Certificate (UC's). UC's shall be tallied with the Income & Expenditure and creation of Fixed Assets.

We Observed that Utilization certificate have not been issued by the Parishad in all the cases. UC had been issued by the parishad only in the cases where it had been sought by the higher authorities. However, in absence of Fixed Asset register it was not possible for us to verify the correctness and reliability of figures at which the fixed assets were created/ recognized in the books of accounts.

We were unable to verify the details of capitalization of expenditure since there is no any proof available for completion of work from respective department. Accounts department has capitalized the expenditure after final payment of measurement book. There does not exist any cross check mechanism to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the creation of fixed asset register and books of accounts of the council.

3. AUDIT OF BOOK KEEPING

- i) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the council and on the perusal of books of accounts as well as stores by us, it was noticed by us that the council has not maintained all the required books of accounts as prescribed under ULB.

- ii) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/ CMO.

As stated in point no. 1 above, as the books of accounts and stores are maintained as per single entry system of accounting.

- iii) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As the Parishad has kept the register of advance to Employees and Contractor but it has not maintained properly hence it is not possible for us to verify the correctness and reliability of the advances given to the employees. As per the information and explanation provided to us by the management of the council, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely non-recovery of advances, if any.

मुहताब अहमद
नगरपालिका
जिला-पन्थर (म.प्र.)



Bank Reconciliation Statement (BRS) shall be verified from the records of ULB and the bank concerned. If BRS is not prepared the auditor will help in the preparation of BRS.

As per the explanation given to us, Bank Reconciliation Statement for all the concerned bank accounts was not made on monthly basis and it has been prepared on yearly basis.

- v) He shall be responsible for verifying the entries in the Grant Register. The receipts and payment of Grants shall be duly verified from the entries in the cashbook.

While verifying the entries from grant register we found that the grant register is maintained manually and all the receipts and payments are entered in to the grant register. The receipts & payments of grants are duly verified from the entries in cash book. It should be more proper.

- vi) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.

The fixed asset register is not maintained by the council. Therefore, we are unable to bring the discrepancies to the notice of Commissioner/CMO.

- vii) The auditor shall reconcile the account of receipt and payment especially for project funds.

No receipt and payment account has been prepared related to project funds. Hence, it is not possible for us to reconcile the same.

4. AUDIT OF FDR:

- i) The auditor is responsible for audit of all fixed deposits and term deposits.

As Explained to us No fixed Deposits are prepared by the Parishad during the period of Audit.

- ii) It shall be ensured that proper records of FDR's are maintained and renewals are timely done.

As Explained to us No fixed Deposits are prepared by the Parishad during the period of Audit.

- iii) The case where FDR's/TDR's are kept at low rate of interest than prevailing rate shall be immediately brought to the notice of Commissioner/CMO.

No such cases are found.

- iv) Interest earned on FDR/TDR shall be verified from entries in cash book.

As Explained to us No fixed Deposits are prepared by the Parishad during the period of Audit.

मुख्य कार्यकारी
नगर पालिका, बालपुर,
जिला-बलरामपुर (म.प्र.)



AUDIT OF TENDER'S/BIDS:

The auditor is responsible for audit of all tenders /bids invited by the ULB's.

Documents related to tender and bids are verified on test check basis.

He shall check whether competitive tendering procedures are followed for all bids.

ii)

As per the information and explanation provided to us by the management of the Council, it has been observed by us that competitive tendering procedure has been followed except in some cases due to some exceptional reason and as explained by them they consider the lowest bid at priority. Also explained to us that all the purchases for stores etc. are made as per norms of PIC.

iii)

He shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.

Receipts of tender fee/bid processing fee/ performance guarantee are duly verified from the tender documents on test check basis and no major discrepancies were observed.

iv)

The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.

No such bank guarantees were produced before us for verification.

v)

The conditions of BG shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of the Commissioner/ CMO.

No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

vi)


The cases of extension of BG shall be brought to the notice of the Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.

No such bank guarantees are produced before us for verification. Therefore, it is not possible for us to comment on the conditions and extensions of BG.

vii)

The contract closure shall also be verified by the auditor.

No contract closure documents were made available to us for verification.


मुख्य कार्यपालिका अधिकारी
श. उ. नगरपालिका
जिला-सुनसरी (स. न.)



AUDIT OF GRANTS AND LOANS

The auditor is responsible for audit of grants given by the Central Government and its utilization.

While verifying the entries from grant register we found that the grant register is maintained manually and all the receipts and payments are not properly entered in to the grant register. The receipts & payments of grants have not verified from the entries in cash book but it is tallied with Bank statement. The grant register should be maintain more proper and precise.

- ii) He is responsible for audit of grants received from State Government and its utilization.

The grants received from State Government are verified with the grant register/Bank statement and utilization of entries of grant received are also duly verified from the cash book/Bank Statement.

- iii) He shall perform audit of loans provided for physical infrastructure and its 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 of non-generation of revenue.

We have not provide the loan statement of HUDCO so we are unable to verify the same with the books of accounts. As explained to us the amount of loan has utilized towards construction of bus stand, public park, RCC road, public toilet, mobile toilets, etc. but in the absence of proper information and documents we are unable to give specific comment on the matter. The position of loan and closing balances are given as per books of account.

- iv) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ loans to revenue expenditure.

In absence of documents and non-maintenance of proper register we are unable to comment on the same.

Other Observations/ comments/ suggestions/ discrepancies:

It is suggested that books of accounts of Nagar Parishad should be maintained registers relating to Grant, Fixed Assets, PF, FDR etc. should be maintained for keeping proper records and its utilization.

Place: Indore

Date : 31/01/2023

For J R A M & Co.,

Chartered Accountants

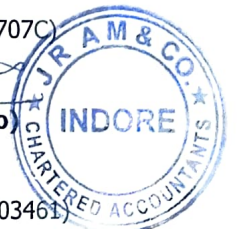
(Firm Regn.No:012707C)

Mahesh Jajoo
(CA Mahesh Jajoo)

Partner

(Membership No.:403461)

UDIN : 23403461BGWQBB4821



[Signature]
मुख्य नगर पंचायत अधिकारी
जिला-...

नगर परिषद देपालपुर
Income and Expenditure Statement
1-अप्रै.-21 से 31-मार्च-22

विवरण	नगर परिषद देपालपुर 1-अप्रै.-21 से 31-मार्च-22	विवरण	नगर परिषद देपालपुर 1-अप्रै.-21 से 31-मार्च-22
नगर एवं अनुरक्षण	352927.00	अर्जित ब्याज	498739.00
मरम्मत एवं अनुरक्षण-अधोसंरचनात्मक साधन		बैंक ब्याज	
नाली मरम्मत	14580.00	निर्दिष्ट राजस्व एवं क्षतिपूर्ति	21715513.00
मरम्मत एवं अनुरक्षण-नागरी सुविधायें		चुंगी क्षतिपूर्ति	2637461.00
वृक्षारोपण	1750631.00	मुद्रांक शुल्क	1281000.00
कोविड 19 व्यय	2142565.00	यात्री कर	
जलमंत्रालय मरम्मत एवं संधारण	345462.00	राजस्व आय	36500.00
जलमंत्रालय सामग्री क्रय	746251.00	अतिक्रमण जप्ती शुल्क	202435.00
जे.सी.बी. किराया	47040.00	अधिभार	1380.00
डम्पर किराया	98045.00	अनापत्ति प्रमाण पत्र	2000.00
मंदिर जाली निर्माण व्यय	442264.00	अम्बेडकर भवन किराया	10800.00
मरम्मत पैदल मार्ग	39500.00	अवैध नल को वैध करने हेतु शुल्क	8100.00
मुक्तिधाम हेतु कण्डे	46518.00	अस्थाई दुकान किराया	43200.00
रेन वाटर हार्वेस्टिंग	102800.00	अस्थाई फटाका दुकान शुल्क	9600.00
वाहन किराया	823215.00	आई.एच.एस.डी.पी. भवन प्रीमियम शुल्क	34320.00
वाहन मरम्मत	2681637.00	ए.टी.एम. मशीन शुल्क	848736.00
विधुत सामग्री	2714953.44	जलकर चालू	512680.00
सफाई दवाई क्रय	1796455.00	जलकर बकाया	76872.00
सफाई संधारण व्यय	958772.00	दुकान किराया चालू	13980.00
सफाई सामग्री	59000.00	दुकान किराया बकाया	290622.00
सार्वजनिक शौचालय मरम्मत		नगरीय विकास चालू	313260.00
प्रशासनिक व्यय		नगरीय विकास बकाया	15014.00
अन्य प्रशासनिक व्यय	4500535.42	नल कनेक्शन विच्छेद एवं संयोजन शुल्क	5916.00
विविध व्यय		नल कनेक्शन विच्छेदन शुल्क	20.00
संचित निधि केशबुक में हस्तांतरित	33761.00	नवीन जलकर जमा डायरी शुल्क	77000.00
कार्यालय अनुरक्षण		नामांतरण आवेदन एवं विलम्ब शुल्क	4850.00
कार्यालयीन व्यवस्था	41000.00	नामांतरण शुल्क	76000.00
बीमा		निविदा प्रपत्र	165889.00
वाहन बीमा व्यय	7677.00	पशु टिया शुल्क	426100.00
यात्रा एवं वाहन		पशु पंजीयन	688600.00
यात्रा भत्ता		पशु पंजीयन आय	97048.00
यात्रा व्यय	535627.00	पशु प्रवेश खुटा आय	19300.00
विज्ञापन एवं प्रचार		पानी टैंकर शुल्क	880.00
राष्ट्रीय त्योहार व्यय	120000.00	प्रमाण पत्र शुल्क	210432.00
धार्मिक त्योहार व्यय		बाजार बैठक	228933.00
प्रचार प्रसार व्यय		भवन निर्माण शुल्क आवेदन एवं आदि	30.00
व्यावसायिक एवं अन्य शुल्क		मजदूर डायरी शुल्क	1000.00
अधिवक्ता फीस	226980.00	मांगलिक भवन किराया	114396.00
डी.पी.आर. व्यय	1797.00	रायल्टी	960.00
अतिथि सत्कार व्यय	35504.00	राशन कार्ड	10181.00
आई.टी. टी.डी.एस. पर ब्याज	50580.00	विविध आय	378781.00
इंटरनेट व्यय	1800.00	विविध ठिया आय	4150.00
कम्प्यूटर व्यय	214325.00	शासनादेश के उल्लंघन में माक्स नहीं दण्ड	293479.00
जीएसटी टी.डी.एस. लेट फीस	3051350.00	शिक्षा उपकर चालू	296009.00
टेंट किराया	13000.00	शिक्षा उपकर बकाया	1170528.00
डीजल व्यय	462190.00	संपत्ति कर चालू	1407449.00
निर्वाचन व्यय		संपत्ति कर बकाया	130380.00
निविदा प्रकाशन/विज्ञापन		समेकित कर चालू	

मुख्य नगरपालिका अधिकारी
नगर परिषद, देपालपुर,
जिला-सुन्दा (म.प्र.)



काफ़ी	31481.00		समोक्त कर बकाया	218880.00	
कनसलाहकार अंकेक्षण व्यय	150300.00		साहुकारी लायसेंस आवेदन शुल्क	2000.00	
त व्यय	8798375.00		सुलभ सेवा शुल्क	55477.00	
गार पत्र	21500.00		सूचना का अधिकार	154.00	
शनरी	329414.00		सेटी टेक खाली करने शुल्क	16450.00	
एवं वित्त प्रभार		119091.06	स्पार्ट फाईन शुल्क	159350.00	
क प्रभार	10370.06		आय के उपर खर्चों की अधिकता		27147928.
बैंक चार्जेस					
आई.एच.एस.डी.पी. ऋण ब्याज	10399.00				
हुडको ऋण ब्याज	98322.00				
पना व्यय		28051860.00			
पेंशन	438109.00				
परिभाषित अंशदान पेंशन (नियोक्ता अंश)					
वेतन, मजदूरी एवं बोनस	19031094.00				
अधिकारी/कर्मचारी वेतन					
दैनिक वेतन भोगी कर्मचारी, वेतन					
सेवानिवृत्ति पर अन्य लाभ	335732.00				
अवकाश नकदीकरण					
जलप्रदाय शाखा मस्टर वेतन	1690859.00				
वेतन एरियर	1607492.00				
सफाई शाखा मस्टर वेतन	4948574.00				
योग		61960762.92	योग		61960762

हस्ताक्षर
नगर परिषद, देवागढ़,
जिला-इंदौर (म.प्र.)

For J R A M & Co.,
Chartered Accountants
(Firm Regn.No:012707C)

Mahesh Jajoo
(CA Mahesh Jajoo)

Partner

(Membership No.:403461)
UDIN : 23403461BGWQBB4821

Date : 31/01/2023

Place : Indore



नगर परिषद देपालपुर

प्राप्ति और भुगतान

1-अप्रै.-21 से 31-मार्च-22

विवरण	नगर परिषद देपालपुर		वर्तमान देयताएं	नगर परिषद देपालपुर	
	1-अप्रै.-21 से 31-मार्च-22			1-अप्रै.-21 से 31-मार्च-22	
वर्तमान देयताएं		55961157.19	वर्तमान देयताएं		404492
शुल्क एवं कर			शुल्क एवं कर		
आडिट आपत्ति			आडिट आपत्ति		
जी.एस.टी. टी.डी.एस.			जी.एस.टी. टी.डी.एस.	7102.00	
				397390.00	
वर्तमान संपत्तियां			अचल अस्तियां		11672965
ऋण एवं अग्रिम (सम्पत्ति)			अलमारी	20060.00	
योगेश सोलंकी संपत्ति कर प्रभारी, अग्रिम			कचरा वाहन	872722.00	
			कम्प्यूटर	41000.00	
			जेटिंग मशीन	498700.00	
			नाली निर्माण	268915.00	
			पेशाबघर	245340.00	
			प्रिंटर	27300.00	
			फायर वाहन	2495000.00	
			फोगिंग मशीन	98500.00	
			मोटर पम्प	175840.00	
			शव वाहन	1070000.00	
			सामुदायिक भवन निर्माण	2029566.00	
			सामुदायिक विश्राम गृह	1396302.00	
			सिंगल फेस मोटर	35306.00	
			हाथ कचरा गाड़ी	57820.00	
			सड़के एवं पुल	2340594.23	
अनुदान विशिष्ट उद्देश्य के लिये अंशदान		27853575.37	सी.सी. रोड़ निर्माण व्यय		
एकीकृत आवास एवं मलिन बस्ती	21744.37		वर्तमान संपत्तियां		18284
15 वां वित्त आयोग	8175000.00		ऋण एवं अग्रिम (सम्पत्ति)		
			योगेश सोलंकी संपत्ति कर प्रभारी, अग्रिम	17946.00	
आपदा प्रबंधन योजना (सी.सी. नाला निर्माण)	2000000.00		विविध देनदार		
प्रधानमंत्री आवास योजना	2200000.00		अधिक भुगतान, दीपक इले.	338.00	
मुख्यमंत्री अधोसंरचना	2817600.00				
मुख्यमंत्री संबल योजना	80000.00				
मूलभूत	4104000.00				
राज्य वित्त आयोग की अनुशंसा पर अनुदान	4199231.00		अनुदान विशिष्ट उद्देश्य के लिये अंशदान		36580415
स्वच्छ भारत मिशन	1462000.00				
सड़क मरम्मत	2794000.00		प्रधानमंत्री आवास योजना	36495415.00	
अन्य देयतायें		1032003.00	मुख्यमंत्री संबल योजना	85000.00	
आई.टी.	445529.00		अन्य देयतायें		1188492
एल.डब्ल्यू.टी.	53640.00		आई.टी.	456695.00	
जी.एस.टी.	316334.00		एसजीएसटी टीडीएस	41121.00	
परिवार कल्याण निधि	52700.00		जी.एस.टी.	378648.00	
वृत्तिकर	70004.00		परफार्मेंस सिक्यूरिटी	134102.00	
समूह बीमा	1290.00		परिवार कल्याण निधि	18200.00	
लेनदार			वृत्तिकर	81652.00	
बिल से रोकी गई राशि, महाकाल कंस्ट्रक्शन	4000.00		समूह बीमा	110.00	
बिल से रोकी गई राशि, महेन्द्र कंस्ट्रक्शन	46843.00		सीजीएसटी टीडीएस	41121.00	
बिल से रोकी राशि, विजय जाट इंदौर	41663.00		लेनदार		
अर्जित व्याज		576350.00	बिल से रोकी गई राशि, महेन्द्र कंस्ट्रक्शन	36843.00	
बैंक व्याज	576350.00		अप्रत्याभूत ऋण		192906
निर्दिष्ट राजस्व एवं क्षतिपूर्ति		25633974.00	बैंकों एवं अन्य वित्तीय संस्थाओं से प्राप्त ऋण		
चुंगी क्षतिपूर्ति	21715513.00		आई.एच.एस.डी.पी. योजनांतर्गत ऋण	24453.00	
मुद्रांक शुल्क	2637461.00		हुडको ऋण	168453.00	
यात्री कर	1281000.00		अर्जित व्याज		77611

हस्ताक्षरित और प्रमाणित
जिला-म.प्र.



निर्धारित निधियां परिभाषित अंशदायी पेंशन (कर्मचारी अंशदान) भविष्य निधि (जी.पी.एफ.) परिचालन एवं अनुरक्षण कोविड 19 व्यय जलमंत्रालय मरम्मत एवं संधारण जलमंत्रालय सामग्री क्रय जे.सी.बी. किराया सफाई दवाई क्रय शासनिक व्यय निविदा प्रकाशन/विज्ञापन समाचार पत्र अन्य प्रशासनिक व्यय विविध व्यय	359044.00 935316.00 588.00 43.00 266.00 210.00 609765.56 50496.00 41000.00 3189.00	1294360.00 610872.56 94685.00 328644.50 107.00 8697358.50	बैंक ब्याज आपूर्तिकर्ताओं एवं ठेकेदारों को अग्रिम कृष्णा लाईट्स एण्ड इले. देपालपुर महाकाल फ्लेक्स अधिक भुगतान निर्धारित निधियां परिभाषित अंशदायी पेंशन (कर्मचारी अंशदान) भविष्य निधि (जी.पी.एफ.) परिचालन एवं अनुरक्षण कोविड 19 व्यय जलमंत्रालय मरम्मत एवं संधारण जलमंत्रालय सामग्री क्रय जे.सी.बी. किराया डम्पर किराया मंदिर जाली निर्माण व्यय मरम्मत पैदल मार्ग मुक्तिधाम हेतु कण्डे रेन वाटर हार्वोस्टिंग वाहन किराया वाहन मरम्मत विधुत सामग्री सफाई दवाई क्रय सफाई संधारण व्यय सफाई सामग्री सार्वजनिक शौचालय मरम्मत मरम्मत एवं अनुरक्षण-अधोसंरचनात्मक साधन नाली मरम्मत मरम्मत एवं अनुरक्षण-नागरी सुविधायें वृक्षारोपण प्रशासनिक व्यय अतिथि सत्कार व्यय आई.टी. टी.डी.एस. पर ब्याज इंटरनेट व्यय कम्प्यूटर व्यय जीएसटी टी.डी.एस. लेट फीस टेंट किराया डीजल व्यय निर्वाचन व्यय निविदा प्रकाशन/विज्ञापन फोटो कॉफी लेखांकन/सलाहकार अंकेक्षण व्यय विधुत व्यय समाचार पत्र स्टेशनरी अन्य प्रशासनिक व्यय विविध व्यय कार्यालय अनुरक्षण कार्यालयीन व्यवस्था बीमा वाहन बीमा व्यय यात्रा एवं वाहन यात्रा भत्ता यात्रा व्यय	77611.00 206.00 30.00 305793.00 890016.00 1751219.00 2142608.00 345728.00 746461.00 47040.00 98045.00 442264.00 39500.00 46518.00 102800.00 823215.00 2681637.00 3324719.00 1796455.00 958772.00 59000.00 352927.00 14580.00 226980.00 1797.00 35504.00 50580.00 1800.00 214325.00 3051350.00 13000.00 512686.00 31481.00 150300.00 8798375.00 62500.00 329414.00 321752.00 33761.00 41000.00 3465.00 4212.00	236 1195809 15773488 14539909
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मुद्रांकित अधिकारी
नगरपालिका, धनकुटा, धनकुटा, धनकुटा
मिति: २०७३/०५/२५



विज्ञापन एवं प्रचार	128300.00	
धार्मिक त्योहार व्यय	112500.00	
प्रचार प्रसार व्यय	294827.00	
राष्ट्रीय त्योहार व्यय		
व्यावसायिक एवं अन्य शुल्क	21000.00	
अधिवक्ता फीस	99000.00	
डी.पी.आर. व्यय		
प्राप्त निक्षेप		146132
सुरक्षा निधि (ठेकेदारों/आपूर्तिकर्ताओं से)	146132.00	
मधुसुदन गुप्ता इंदौर, सुरक्षा निधि		119198
ब्याज एवं वित्त प्रभार		
आई.एच.एस.डी.पी ऋण ब्याज	10399.00	
हुडको ऋण ब्याज	98322.00	
बैंक प्रभार		
बैंक चार्जिस	10477.06	
राजस्व आय		17237
विविध आय	17237.50	
विविध अग्रिम (सम्पत्ति)		95211
केशियर लेखापाल अग्रिम	211.00	
श्री चन्द्रशेखर नोडल अधिकारी, अग्रिम	95000.00	
स्थापना व्यय		2891277
जलप्रदाय शाखा मस्टर वेतन	1690859.00	
वेतन एरियर	1607492.00	
सफाई शाखा मस्टर वेतन	4969178.00	
पेंशन		
परिभाषित अंशदान पेंशन (नियोक्ता अंशदा)	438109.00	
वेतन, मजदूरी एवं बोनस		
अधिकारी/कर्मचारी वेतन	18001356.00	
दैनिक वेतन भोगी कर्मचारी, वेतन	1870051.00	
सेवानिवृत्ति पर अन्य लाभ		
अवकाश नकदीकरण	335732.00	
अन्तिम शेष		12583608
बैंक में शेष		
राष्ट्रीयकृत बैंक		
केनरा बैंक देपालपुर-01510	173274.00	
बैंक ऑफ बड़ौदा-02723	5339423.87	
भारतीय स्टेट बैंक, इंदौर नाका-15644	16590.50	
भारतीय स्टेट बैंक, इंदौर नाका-52300	2639746.67	
भारतीय स्टेट बैंक, इंदौर नाका-24589	22337.37	
भारतीय स्टेट बैंक, इंदौर नाका-91570	74324.50	
आई.सी.आई.सी.आई.-02755	605.00	
भारतीय स्टेट बैंक, इंदौर नाका-74720	1456.00	
इंदौर प्रीमियर को-ऑपरेटिव बैंक-02757	4315850.42	
योग	123518771.12	123518771

नगर परिषद देपालपुर (जिला इंदौर)

नगद प्रवाह विवरण वर्ष 2021-22 के लिये

माह	प्रारंभिक शेष	माह में प्राप्ति	माह में भुगतान	अंतिम शेष
अप्रैल 2021	55961157.19	44111410.59	74120506.42	25952061.36
मई 2021	25952061.36	4903774	9258502	21597333.36
जून 2021	21597333.36	5114874	7592073	19120134.36
जुलाई 2021	19120134.36	3818735	9454500	13484369.36
अगस्त 2021	13484369.36	4062414	6563005.36	10983778.00
सितंबर 2021	10983778.00	6833884.06	5946027.5	11871634.56
अक्टूबर 2021	11871634.56	5136576	7940835.8	9067374.76
नवंबर 2021	9067374.76	6397899	6561902	8903371.76
दिसंबर 2021	8903371.76	4772025	3855227	9820169.76
जनवरी 2022	9820169.76	4519149	4726188	9613130.76
फरवरी 2022	9613130.76	7607670.5	8039396.23	9181405.03
मार्च 2022	9181405.03	11841753.5	8439550.2	12583608.33

For J R A M & Co.,

Chartered Accountants

(Firm Regn.No:012707C)

Mahesh Jajoo

(CA Mahesh Jajoo)

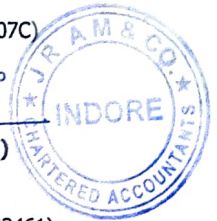
Partner

(Membership No.:403461)

UDIN : 23403461BGWQ8B4821

Date : 31/01/2023

Place : Indore



मुद्रांकित
नगर प्रवाह विवरण,
जिला-इंदौर (म.प्र.)

NAGAR PARISHAD DEPALPUR FY 2021-22

Abstract Sheet For Reporting on Audit Paras for Financial Year 2021-22

Annexure – 1

S.No.	Parameters	Description	Description		Observation in brief	Suggestions
1	Audit Of Revenue	Receipts in Rs.				
		Year 2020-21	Year 2021-22	% of Growth		
Revenue Recovery						
A	Sampti Kar	3184695	2577977	19.05	--	As per the statement of recovery of taxes down fall. So we suggest them to improve the techniques of recovery so as to recover the maximum amount possible.
B	Samekit Kar	372720	349260	6.29	--	
C	Nagariya Vikas Upkar	561192	603882	-7.61	--	
D	Shiksha upkar	549115	589488	-7.35	--	
	Total	4667722	4120607	11.72		
Other Revenue Recovery						
A	Jal upbhokta prabhar	1564368	1361416	12.97	--	
B	Bhawan Bhumi Kiraya	210801	90852	56.90		
C	Other Taxes(Yatri Kar, Stamp Duty)	3282000	3918461	-19.39		
D	Chungi Kar	15517487	21715513	-39.94		
	Total	20574656	27086242	-31.65		
	Grand Total	25242378	31206849	-23.63		

5/11/2022
 10:00 AM
 10/11/2022

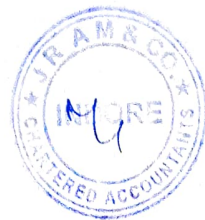


कार्यालय नगर परिषद देपालपुर


बैंक समाधान पत्रक
वित्तीय वर्ष : 2021-22

एस.बी.आई. बैंक शाखा इंदौर नाका, खाता संख्या - 52300			राशि
रोकड़बही अनुसार अंतिम शेष			2639746.67
जोड़े : केशबुक से भुगतान किन्तु बैंक में डेबिट नहीं			
दिनांक	चेक नं.	राशि	
17/मार्च/2020		240.00	
5/मई/2020		6500.00	
5/मई/2020		3520.00	
5/मई/2020		13200.00	
5/मई/2020		49500.00	
5/मई/2020		500.00	
5/मई/2020		10500.00	
5/मई/2020		20000.00	
25/जून/2020		490.00	
25/जून/2020		445.00	
27/जून/2020		980.00	
1/जुलाई/2020		8968.00	
1/जुलाई/2020		9120.00	
31/जुलाई/2020		8512.00	
23/सितंबर/2020		420.00	
23/सितंबर/2020		50.00	
23/सितंबर/2020		423.00	
3/अक्टूबर/2020		424.00	
7/अक्टूबर/2020		276.00	
9/अक्टूबर/2020		197.00	
9/अक्टूबर/2020		125.00	
13/अक्टूबर/2020		80.00	
13/अक्टूबर/2020		480.00	
13/अक्टूबर/2020		250.00	
14/अक्टूबर/2020		420.00	
14/अक्टूबर/2020		800.00	
23/अक्टूबर/2020		200.00	
29/अक्टूबर/2020		827.00	
2/नवंबर/2020		738.00	
20/नवंबर/2020		446.00	
20/नवंबर/2020		179.00	
24/नवंबर/2020		121082.00	
3/दिसंबर/2020		4000.00	
8/दिसंबर/2020		4000.00	
9/दिसंबर/2020		164.00	
9/दिसंबर/2020		165.00	

मुद्रांकित
नगर पंचायत देपालपुर,
जिला-मुरादाबाद (म.)



9/दिसंबर/2020	330.00
9/दिसंबर/2020	59.00
11/दिसंबर/2020	396.00
18/दिसंबर/2020	8580.00
18/दिसंबर/2020	14652.00
18/दिसंबर/2020	148.00
18/दिसंबर/2020	148.00
21/दिसंबर/2020	29325.00
21/दिसंबर/2020	255.00
23/दिसंबर/2020	48300.00
23/दिसंबर/2020	19110.00
23/दिसंबर/2020	27930.00
30/दिसंबर/2020	499.00
30/दिसंबर/2020	87.00
31/दिसंबर/2020	100.00
1/जनवरी/2021	559.00
6/जनवरी/2021	3117.00
6/जनवरी/2021	424.00
6/जनवरी/2021	382.00
6/जनवरी/2021	150.00
8/जनवरी/2021	400.00
8/जनवरी/2021	640.00
8/जनवरी/2021	640.00
8/जनवरी/2021	2874.00
13/जनवरी/2021	418.00
15/जनवरी/2021	800.00
31/मार्च/2021	6032.00
31/मार्च/2021	190.00
21/जनवरी/2021	850.00
21/जनवरी/2021	417.00
21/जनवरी/2021	160.00
21/जनवरी/2021	80.00
21/जनवरी/2021	614.00
23/जनवरी/2021	800.00
23/जनवरी/2021	322.00
23/जनवरी/2021	202.00
25/जनवरी/2021	800.00
25/जनवरी/2021	155.00
25/जनवरी/2021	422.00
25/जनवरी/2021	4350.00
25/जनवरी/2021	25220.00
25/जनवरी/2021	260.00
25/जनवरी/2021	24521.00
25/जनवरी/2021	253.00
25/जनवरी/2021	800.00
25/जनवरी/2021	151.00
25/जनवरी/2021	113.00


 सुषमा
 निवासी



27/जनवरी/2021	165.00
27/जनवरी/2021	75.00
1/फरवरी/2021	196.00
1/फरवरी/2021	192.00
1/फरवरी/2021	400.00
4/फरवरी/2021	382.00
4/फरवरी/2021	192.00
4/फरवरी/2021	592.00
4/फरवरी/2021	415.00
4/फरवरी/2021	413.00
4/फरवरी/2021	120.00
4/फरवरी/2021	152.00
4/फरवरी/2021	511.00
4/फरवरी/2021	400.00
6/फरवरी/2021	144.00
6/फरवरी/2021	216.00
6/फरवरी/2021	340.00
6/फरवरी/2021	800.00
6/फरवरी/2021	2368.00
6/फरवरी/2021	7031.00
6/फरवरी/2021	56.00
10/फरवरी/2021	562.00
10/फरवरी/2021	461.00
12/फरवरी/2021	800.00
12/फरवरी/2021	420.00
12/फरवरी/2021	419.00
12/फरवरी/2021	428.00
12/फरवरी/2021	440.00
12/फरवरी/2021	304.00
12/फरवरी/2021	80.00
12/फरवरी/2021	100.00
12/फरवरी/2021	250.00
12/फरवरी/2021	493.00
17/फरवरी/2021	199.00
17/फरवरी/2021	441.00
17/फरवरी/2021	3707.00
17/फरवरी/2021	161.00
17/फरवरी/2021	800.00
17/फरवरी/2021	338.00
17/फरवरी/2021	283.00
18/फरवरी/2021	314.00
18/फरवरी/2021	251.00
18/फरवरी/2021	370.00
19/फरवरी/2021	498.00
19/फरवरी/2021	483.00
24/फरवरी/2021	195.00
24/फरवरी/2021	195.00


 मुख्य न्यायाधीश
 न्यायाधीश
 न्यायाधीश (अ. न्या.)



1/मार्च/2021	251.00
1/मार्च/2021	132.00
1/मार्च/2021	327.00
1/मार्च/2021	403.00
1/मार्च/2021	380.00
1/मार्च/2021	81.00
4/मार्च/2021	89.00
4/मार्च/2021	196.00
4/मार्च/2021	149.00
4/मार्च/2021	126.00
4/मार्च/2021	35.00
4/मार्च/2021	70.00
4/मार्च/2021	100.00
4/मार्च/2021	177.00
4/मार्च/2021	134.00
4/मार्च/2021	1287902.00
4/मार्च/2021	29926.00
4/मार्च/2021	1060.00
4/मार्च/2021	420.00
4/मार्च/2021	380.00
4/मार्च/2021	16100.00
4/मार्च/2021	140.00
4/मार्च/2021	320.00
4/मार्च/2021	165.00
4/मार्च/2021	162.00
4/मार्च/2021	169.00
4/मार्च/2021	310.00
4/मार्च/2021	291.00
4/मार्च/2021	265.00
4/मार्च/2021	250.00
6/मार्च/2021	100.00
6/मार्च/2021	485.00
6/मार्च/2021	2250.00
6/मार्च/2021	440.00
6/मार्च/2021	250.00
10/मार्च/2021	313.00
10/मार्च/2021	204.00
10/मार्च/2021	499.00
12/मार्च/2021	99.00
12/मार्च/2021	657.00
12/मार्च/2021	700.00
12/मार्च/2021	438.00
12/मार्च/2021	419.00
17/मार्च/2021	420.00
17/मार्च/2021	80.00
19/मार्च/2021	1000.00
19/मार्च/2021	1000.00

मुद्रांकित
नगरपालिका
जिला-मोरङ (म.प्र.)



19/मार्च/2021	368.00
22/मार्च/2021	187.00
22/मार्च/2021	162.00
22/मार्च/2021	438.00
22/मार्च/2021	160.00
22/मार्च/2021	500.00
22/मार्च/2021	388.00
22/मार्च/2021	490.00
24/मार्च/2021	423.00
24/मार्च/2021	525.00
24/मार्च/2021	354.00
24/मार्च/2021	128.00
24/मार्च/2021	450.00
24/मार्च/2021	557.00
24/मार्च/2021	279.00
24/मार्च/2021	282.00
24/मार्च/2021	381.00
24/मार्च/2021	294.00
24/मार्च/2021	407.00
24/मार्च/2021	282.00
24/मार्च/2021	279.00
25/मार्च/2021	403.00
25/मार्च/2021	361.00
25/मार्च/2021	150.00
26/मार्च/2021	201.00
26/मार्च/2021	3814.00
26/मार्च/2021	64.00
26/मार्च/2021	38.00
26/मार्च/2021	150.00
26/मार्च/2021	150.00
26/मार्च/2021	375.00
26/मार्च/2021	129.00
26/मार्च/2021	13154.00
26/मार्च/2021	114.00
26/मार्च/2021	15713.00
26/मार्च/2021	137.00
26/मार्च/2021	1169.00
27/मार्च/2021	423.00
27/मार्च/2021	40.00
27/मार्च/2021	243.00
27/मार्च/2021	340.00
27/मार्च/2021	299.00
31/मार्च/2021	405.00
31/मार्च/2021	200.00
31/मार्च/2021	230.00
31/मार्च/2021	1441.00
31/मार्च/2021	2032.00


 जिला-भारत (व. न.)



31/मार्च/2021

7440.00

1929821.00

जोड़े : अंतर राशि

दिनांक	चेक नं.	राशि
27/जुलाई/2020 अंतर के	563151 बै 563150	1
4/दिसंबर/2020 अंतर के	95412 बै 94511	901.00
7/दिसंबर/2020 अंतर के	1564000 बै 1564001	1.00
23/दिसंबर/2020 अंतर के	47060 बै 47040	20.00
25/जनवरी/2021 अंतर के	7409 बै 7405	4.00
17/फरवरी/2021 अंतर के	47787-बै47694	93.00

1020.00

जोड़े : राशि जो बैंक में प्राप्त किन्तु केशबुक में दर्ज नहीं

दिनांक	चेक नं.	राशि
4/नवंबर/2020		136.00
9/नवंबर/2020		334700.00
9/मार्च/2021		50000.00

384836.00

घटायें : राशि नकद जमा जो बैंक में प्राप्त नहीं

दिनांक	चेक नं.	राशि
25/जुलाई/2020		136.00
10/सितंबर/2020		90.00
31/मार्च/2022		124958.00

125184.00

घटायें : बैंक प्रभार जो केशबुक में दर्ज नहीं हुआ

दिनांक	चेक नं.	राशि
4/जुलाई/2020		59.00
11/दिसंबर/2020		59.00
24/दिसंबर/2020		59.00
24/दिसंबर/2020		59.00
28/दिसंबर/2020		59.00
28/दिसंबर/2020		59.00
29/दिसंबर/2020		59.00
30/दिसंबर/2020		59.00
31/दिसंबर/2020		59.00
6/जनवरी/2021		59.00
11/जनवरी/2021		59.00
19/जनवरी/2021		59.00
11/फरवरी/2021		59.00
15/फरवरी/2021		59.00

826.00

जोड़े : राशि जो बैंक में प्राप्त किन्तु केशबुक में दर्ज नहीं

दिनांक	चेक नं.	राशि
30/अप्रैल/2020		370.00
30/अप्रैल/2020		200.00
8/जून/2020		8968.00
8/जून/2020		9120.00
6/जुलाई/2020		8512.00

मुख्य नगर : दिल्ली
नगर : दिल्ली
जिला : दिल्ली (द.प्र.)



10/जुलाई/2020	13950.00
23/सितंबर/2020	893.00
7/दिसंबर/2020	87.00
7/दिसंबर/2020	625.00
23/दिसंबर/2020	47040.00
23/दिसंबर/2020	49980.00
28/दिसंबर/2020	659.00
28/दिसंबर/2020	198.00
25/जनवरी/2021	48961.00
6/फरवरी/2021	6768.00
9/फरवरी/2021	6032.00
1/मार्च/2021	30100.00
4/मार्च/2021	1438233.00

1670696.00

घटायें : केशबुक में डेबिट किन्तु बैंक में क्रेडिट नहीं

दिनांक	चेक नं.	राशि
9/सितंबर/2020		5000.00
28/नवंबर/2020		1000.00
28/नवंबर/2020		125.00
28/नवंबर/2020		738.00
28/नवंबर/2020		376.00

7239.00

घटायें : अंतर राशि

दिनांक	चेक नं.	राशि
29/मई/2020 अंतर के 65705 बै 65706		1.00
15/अक्टूबर/2020 Diff C23327 B 23325		2.00
6/नवंबर/2020 अंतर के 48300 बै 483000		434700.00
7/नवंबर/2020 अंतर के 82238 बै 82229		9.00
24/दिसंबर/2020 अंतर केअ 56479 बै 56477		2.00
25/जनवरी/2021 अंतर के 5793 बै 5906		113.00
24/मार्च/2021 अंतर के 32371 बै 32372		1.00

434828.00

2716650.67


पासबुक अनुसार अंतिम शेष

आई.पी.सी. बैंक, खाता संख्या - 02757	राशि
रोकड़बही अनुसार अंतिम शेष	4215850.42
पासबुक अनुसार अंतिम शेष	4215850.42
आई.सी.आई.सी.आई. बैंक, खाता संख्या - 02755	राशि
रोकड़बही अनुसार अंतिम शेष	605.00
पासबुक अनुसार अंतिम शेष	605.00

मुद्रांकित
नगर
दिनांक



बैंक ऑफ बड़ोदा , खाता संख्या - 02723	राशि
रोकड़बही अनुसार अंतिम शेष	5339423.87
पासबुक अनुसार अंतिम शेष	5339423.87
एस.बी.आई. बैंक शाखा, खाता संख्या - 15644	राशि
रोकड़बही अनुसार अंतिम शेष	16590.50
पासबुक अनुसार अंतिम शेष	16590.50
एस.बी.आई. बैंक, खाता संख्या - 74720	राशि
रोकड़बही अनुसार अंतिम शेष	1456.00
पासबुक अनुसार अंतिम शेष	1456.00
एस.बी.आई. बैंक, खाता संख्या - 91570	राशि
रोकड़बही अनुसार अंतिम शेष	74324.50
पासबुक अनुसार अंतिम शेष	74324.50
केनरा बैंक, खाता संख्या - 01510	राशि
रोकड़बही अनुसार अंतिम शेष	173274.00
पासबुक अनुसार अंतिम शेष	173274.00
एस.बी.आई. बैंक, खाता संख्या - 24589	राशि
रोकड़बही अनुसार अंतिम शेष	22337.37
पासबुक अनुसार अंतिम शेष	22337.37


 दिनांक: 11-11-2011

