

AUDITOR'S REPORT

To
Nagar Parishad Shahpura
District-Dindori(M.P.)

We have audited the attached Receipt & Payment & Income & Expenditure account of **NAGAR PARISHAD SHAHPURA DIST-DINDORI** as on 31ST March 2022 and . These financial statements are the responsibility of the management. Our responsibility is to express an opinion on the 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 of material misstatement An audit includes examining On a test basis evidence supporting the amount 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 and we report that .

1. We certify the Receipt & Payment Account of CMO Nagar Parishad Shahpura Dist- Dindori which are in agreement with books of accounts read with our notes & Observation.
2. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. No Disclosure of significant accounting principles as per As-1 has been made.
4. We have to report that only cash book is prepared for the scheme and are report that:-
 - a) As No opening balances are available at books of Account except the Bank Balance therefore we are unable to Draw & Certify the Balance Sheet.
 - b) Specific observation as per TOR is reported below:-

AUDIT OF REVENUE:-

- a) Revenue checking has been done on sample basis generally it tallies with receipts.



- c) Generally Cash collected against taxes and others had been deposited within two days at Bank except the in the cases of holidays.
- b) Entries at cash book have been verified and deviation is reported above.
- c) We are unable to comment on revenue recovery against quarterly and monthly targets, as no Such Target sheet provided to monitor the recovery.
- d) FDR interest are not accounted at cash book, as no statement of FDRs are made us available therefore unable to comment on Interest and outstanding balance of FDRS. All FDRs in the name of Nagar parishad must be recorded at Cash book.

AUDIT OF EXPENDITURE:-

- a) As No details of scheme wise fund allocation is made us available therefore unable to comment that expenditure on particular scheme is limited to allocated budget.
- b) Following amount should be recovered from the party , as GST has claimed and paid @ 18% at invoice but no GST invoice has submitted

Sr No	Party Name	Vr No	Amount	Recovery Amount
1	TD Advisory Bhopal	209	34500.0	5400.00

AUDIT OF BOOK KEEPING

- a) Cash Book Opening Balances are not reconciled with bank.
- b) **Bank reconciliation Statement is not prepared by the Nikay , Therefore unable to certify the Closing Balances of Books, also bank wise closing balances are not available at cash book , bank wise closing balances list is enclosed with report.**
- c) Liability creation of TDS, SD GST & others Deductions are not shown at cash book since cash book is maintained on single entry system therefore we are unable to comment whether all statutory deductions are deposited in due time. as per our suggestion separate register for all types of deduction should be maintained by nagar parishad.
- d) For contractors payment accounting is done on net basis instead of debiting gross amount, multiple deductions entries like security deposits, etc not entered at cash book thus amount shown on respective head of account is on net basis also we cannot comment on liability of CMO like how much SD EMD etc held by CMO Nagar Parishad. Hence SD and different types of deductions held by parishad are subject to reconciliation.
- e) We have verified the store register with the invoices of during the year , Only Inward & Outward entry is there , but end utilization details are not available , therefore unable to comment on proper utilization of Store goods. Also there Must be physical verification of store at some intervals by CMO. No Physical verification report made us available.



- f) Physical Verification of stores not done by us.
- g) Fixed assets Register is not maintained at Nagar Parishad.
- h) Advance register is not maintained properly.

AUDIT OF FDR

- a) No Accounting Entry of FDR is found at Cash Book. FDR interest are not accounted at cash book, as no statement of FDRs are made us available therefore unable to comment on Interest and outstanding balance of FDRS. All FDRs in the name of Nagar parishad must be recorded at Cash book.

AUDIT OF TENDER/BIDS.

- a) As explained to us and Rule of PIC Under M P Nagar Palika Act produced before us following procedure adopted by the parishad on most of the procurement.
- For work/ procurement of Rs.20000 to One Lakhs local quotations are invited by adopting limited tender method by displaying the intimation on notice board.
 - For Work/Procurement of above Rs.1 Lacs work awarded through tender & Gem Portal.
- b) In some cases of constructions material test report is not enclosed.
- c) Some Major Discrepancies are noticed while verifying the procurement process is reporting below-

vr no.	Date	Amount	Party	Nature of Payment	Discrepancies
231	04/01/2022	21434	Shakti Chouhan	Insurance	No Policy Copy is enclosed
267	01/02/2022	16680	Kapil Computer	Flex	No Process
271	01/02/2022	23600	Agresen Automobile	Vehicle Repairing	No Process
272	01/02/2022	18644	A to Z Traders	Water Supply Material	No Process
275	01/02/2022	18240	Shubham Electrical	Electric Material	No Process
280	04/02/2022	55770	Kapil Computer	Stationery Purchase	No Process
293	19/02/2022	68200	Mishra Krishi Kendra	AC Purchase	Through Quotation process , but Party is not entitled to supply AC
313	03/03/2022	25175	Gupta Tent	tent	No Process



315	03/03/2022	149490	Mukesh electricals	Water Supply Material	on quotation basis splitting the same work in part
332	29/03/2022	16836	Shiv shakti construction	jcb rent	No Process
334	29/03/2022	36395	Kapil gupta	stationery	No Process
338	29/03/2022	19500	Mukesh electricals	water supply material	No Process

d) There should name and work wise Security Deposit register be maintained by the parishad to verify the SD held and released amount of contractor.

e) As explained to us No bank Guarantee has accepted by Nagar Parishad During the year.

AUDIT OF GRANTS AND LOANS

- Head wise Grant/Allotment sheet not made us available therefore unable to verify the Grant.
- There is Loan Taken under Mukhya Mantri Adhoshanrachna from HUCO, which repayment amount RS.34.22 Lakhs has been paid during the year , as explained to us that work is still under progress therefore revenue comparison from assets created from loan amount could not be done.
- As informed to us There is loan from HUDO but no statement of loan account shown to us , only repayment installment of Rs. 37.57 lakh is recorded at cash book.

Suggestions:-

- There must be strict monitoring for POL consumption, Only maintenance of log book is not sufficient, No of kilometer run , Purpose of Consumption etc should also be mentioned and payment should only be made after verifying the proper use.
- At Store Register the material utilization details with location also should be mention to verify the proper end utilization.
- Work wise and Name Wise Security deposits register should be maintained.

5. Subject to our comments & observation in above Para and according to the explanation given to us, said Receipt and Payment account read with the accounting policy and note on accounts, give a true and view: -

- In Case of Receipt and Payment Account, of the receipt and payments during the period ended on 31st March 2022.that date.
- In Case of Income & Expenditure Account, of the receipt and payments during the period ended on 31st March 2022.that date.

Place: Dindori
Date: 09.12.22



For MANOJ JAIN & CO.
CHARTERED ACCOUNTANTS

REETESH KUMAR JAIN
M No.407513
UDIN-22407513BFFUCK6210

मुख्य नगरपालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डोरी(म.प्र.)

S no.	Parameters	Description			Observation in Brief	Suggestion
1	Audit of Revenue	Year 2020-21	Year 2021-22	% of Growth		
	Tax Revenue					
1	Sampati Kar	1151202.00	342305.00	-70.27%	Sampati Kar recovery is in very poor condition in comparison to last year.	Recovery process should be made more prompt also should be monitor under time limit.
2	Smekit Kar	360097.00	52800.00	-85.33%	Samekit Kar recovery is in very poor condition in comparison to last year.	Recovery process should be prompt also should be monitor under time limit.
3	Nagriye Vikash Kar	363216.00	98330.00	-72.92%	Nagriya Vikash Kar recovery is in very poor condition in comparison to last year.	Recovery process should be prompt also should be monitor under time limit.
4	Shiksha Upkar	80693.00	22797.00	-71.75%	Shiksha Upkar recovery is in very poor condition in comparison to last year.	Recovery process should be prompt also should be monitor under time limit.
	Total	1955208.00	516232.00			
	Non Tax Revenue					
1	Bhavan Bhoomi Kiraya	1022152.00	170974.00	-83.74%	Rental income recovery is in very poor condition in comparison to last year.	Rental recovery should be done month



						to month basis.
2	Jal Upbhokta Prabhar	1739256.00	1157071.00	33.57%	Water tax growth recovery is in very poor condition in comparison to last year	Recovery process should be prompt also should be monitor under time limit
2	Solid Waste Management Charges	0	0			
3	Others	1424146.00	5294061.00	271.36%	Other may Vary as per other income variation.	
	Total	4185554.00	6622106.00			
	Grand Total	4140762.00	7138338.00			

Revised Abstract Sheet for Reporting on Audit Paras

Name of ULB

Name of Auditor

Sr no	Parameters	Description	Observations	Suggestions.
2	Audit of Expenditure	1.Amout Recoverable	1.Rs.5400.00 is recoverable from TD Advisory against the Undue payment of GST .	Nikay should make the GST payment after verifying it from Invoice.
3	Audit of Book Keeping	1. Books Maintenance under single Entry System	Books are maintained under single entry system on which liability creation of various deductions not made	Books should be maintained under double entry sysytem
		2..Bank Reconciliation statement .	Bank Reconciliation Statements are not prepared	BRS should be prepared on monthly Basis.
		4.Stores Register	We have verified the store register with the invoices of during the year , Only Inward & Outward entry is there , but end utilization details are not	At Store Register the material utilization details with



			available , therefore unable to comment on proper utilization of Store goods	location also should be mention to verify the proper end utilization.
4	Audit of FDR/TDR	FDR	Though old FDR is there but, No entry of FDR at Books of account	FDR should be accounted at books of account to avoid any misutilization in future also interest accrued on FDR should be account ate.
5	Audit of Tenders & Bids	Work Order by not following due procedure.	Details of Expenditures given with Reports of which due procedure have not been followed.	Process should be as per guideline
6	Audit of Grants & Loan	Grant	Unable to comment since No Grant Sheet Made us available.	
7	Incidence relating to diversion of Funds from Capital receipts /Grants /Loans to revenue expenditure and from one scheme /project to another	Head wise fund utilization	Unable to comment since books of accounts are not maintained head wise.	There must be maintenance of Books account fund /Head wise .
8	Percentage of revenue expenditures (Establishment, Salary Operation & Maintenance	Bifurcation of Revenue & Capital Receipts not Made us available		



	with respect to reveue receipts (Tax & Non Tax)			
	Percentage of Capital expenditure wrt Total Expenditure	Bifurcation of Revenue & Capital Receipts not Made us available		
9	Whether all Temporary Advances have been fully recovered or not.	Outstanding Advances	Since no advance register is maintain , so outstanding advances including the openings could not be identify.	
10	Whether Bank Reconciliation Statements is being regularly prepared.	Bank Reconciliation statement is not prepared	Huge Opening & Closing Difference is there at Cash Book & Bank Statements.	Monthly BRS must be prepared

Place: Dindori
Date: 09.12.22



For MANOJ JAIN & CO.
CHARTERED ACCOUNTANTS

REETESH KUMAR JAIN
M No.407513
UDIN-22407513BFFUCK6210

मुख्य नगरपालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डोरी (म.प्र.)

SARASWATI SHISHU MANDIR ,SAMNAPUR,DIST.DINDORI (M.P.)
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2021 to 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT	AMOUNT
Expenditure		Grant-in-Aid		
Salaries & Allowances (Regular Emp. & Parshad)	17092129.00	15 Vitt Rashi	4077000.00	
FSTP Exp.	173308.00	Chungi Chatipurti	13313877.00	
Repairing & Maintenance Assest	378422.00	Nikay Mad	4412900.00	
Administration Exp.	1491469.00	Sadak Marammat	7759000.00	
Covid-19 Exp.	102535.00	Vidhayak Nidhi	300000.00	
Electricity Store	6746584.00	Rajya Vitt	1918657.00	
National Programme	38330.00	Moolbhoot	3772000.00	35553434.00
Vehicle & Pol Exp.	3056149.00			
Anteysthi Sahayta Raashi	30000.00	TAX REVENUE COLLECTION		
Audit Fees	37170.00	Samekit Kar	52800.00	
Bank Charge	57.82	Sampatti Kar	342305.00	
DPR Fees	519000.00	Nagriye Vikash Upkar	98330.00	
Pewor Block Exp.	206397.00	Shikha Upkar	22797.00	516232.00
Printing Work	45230.00			
Swachhta Exp.	906762.00	NON TAX REVEUE		
Programme Exp.	256085.00	Dukan Kiraya Rashi	170974.00	
Misc.	2391.00	Jalkar	1157071.00	1328045.00
Sambal Yojna	1000000.00			
Painting Work	18000.00	OTHER INCOME		
E-Tender Exp.	120359.00	Ambulance Rent	56500.00	
Jhanda Diwas Exp.	5000.00	Mask Challan	10000.00	
		Swakshta Anudan	3240.00	
Construction & Repairing Work		Swaksh Sarvekshan Shulk	14400.00	
Flag Nirman	479960.00	Ration Card	500.00	
Shop Nirman	703834.00	Shav Vahan Shulk	3100.00	
Other Construction	252779.00	Shiv Shakti Bhavan	1500.00	
Nali Nirman & Repair	1574082.00	Misc.	5204821.00	5294061.00
Shopping Complex Nirman	1768893.00			
Chabutra Nirman	305600.00	Bank Interest		761969.00
Mukti Dham Nirman	122692.00	Amount Received From Shop Nilami		14402876.00
Adhosanrachna Vikas	200000.00			
Moorti Nirman	83260.00			
Road Marammat	700892.00			
Road Nirman	726972.00			
Talab Sondariyakaran Exp.	1723025.00			
Toilet Nirman	1262118.00			
Peyjal Yojna	10067913.00			
Wages Exp.	2066181.00			
Excess of Income over Expenditure trans. To general fund a/c				
TOTAL		TOTAL		
	57856617.00		57856617.00	

FOR-NAGAR PANCHAYAT SHAHPURA
President

Treasurer

AS PER OUR REPORT OF EVEN DATE ATTACHED
M/S MANOJ JAIN & CO.
CHARTERED ACCOUNTANTS

CA REETESH KUMAR JAIN

M.No.407513,
UDIN-22407513BFFUCK6210

DATE: 09.12.2022
PLACE: DINDORI

मुख्य नगरपालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डोरी (म.प्र.)

अध्यक्ष
नगर परिषद शहपुरा
जिला-डिण्डोरी



SARASWATI SHISHU MANDIR ,SAMNAPUR,DIST.DINDORI (M.P.)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2019-20

EXPENDITURE		AMOUNT	INCOME	AMOUNT	AMOUNT
Expenditure			Grant-In-Aid		
Salaries & Allowances (Regular Emp. & Parshad)	17092129.00		15 Vitt Rashi	4077000.00	
FSTP Exp.	173308.00		Chungli Chatipurti	13313877.00	
Repairing & Maintanance Assest	378422.00		Nikay Mad	4412900.00	
Administration Exp.	1491469.00		Sadak Marammat	7759000.00	
Covid-19 Exp.	102535.00		Vidhayak Nidhi	300000.00	
Electricity Store	6746584.00		Rajya Vitt	1918657.00	
National Programme	38330.00		Moolbhoot	3772000.00	35553434.00
Vehicle & Pol Exp.	3056149.00				
Anteysthi Sahayta Raashi	30000.00		TAX REVENUE COLLECTION		
Audit Fees	37170.00		Samekit Kar	52800.00	
Bank Charge	57.82		Sampatti Kar	342305.00	
DPR Fees	519000.00		Nagriye Vikash Upkar	98330.00	
Pewor Block Exp.	206397.00		Shikha Upkar	22797.00	516232.00
Printing Work	45230.00				
Swachhta Exp.	906762.00		NON TAX REVEUE		
Programme Exp.	256085.00		Dukan Kiraya Rashi	170974.00	
Misc.	2391.00		Jalkar	1157071.00	1328045.00
Sambal Yojna	1000000.00				
Painting Work	18000.00		OTHER INCOME		
E-Tender Exp.	120359.00		Ambulance Rent	56500.00	
Jhanda Diwas Exp.	5000.00	32225377.82	Mask Challan	10000.00	
			Swakshta Anudan	3240.00	
Construction & Repairing Work			Swaksh Sarvekshan Shulk	14400.00	
Flag Nirman	479960.00		Ration Card	500.00	
Shop Nirman	703834.00		Shav Vahan Shulk	3100.00	
Other Construction	252779.00		Shiv Shakti Bhavan	1500.00	
Nali Nirman & Repair	1574082.00		Misc.	5204821.00	5294061.00
Shopping Complex Nirman	1768893.00				
Chabutra Nirman	305600.00		Bank Interest		761969.00
Mukti Dham Nirman	122692.00		Amount Received From Shop Nilami		14402876.00
Adhosanrachna Vikas	200000.00				
Moorti Nirman	83260.00				
Road Marammat	700892.00				
Road Nirman	726972.00				
Talab Sondariyakaran Exp.	1723025.00				
Toilet Nirman	1262118.00				
Peyjal Yojna	10067913.00				
Wages Exp.	2066181.00	22038201.00			
Excess of Income over Expenditure trans. To general fund a/c		3593038.18			
TOTAL		57856617.00	TOTAL		57856617.00

FOR-NAGAR PANCHAYAT SHAHPURA
President

Treasurer

AS PER OUR REPORT OF EVEN DATE ATTACHED
M/S MANOJ JAIN & CO.
CHARTERED ACCOUNTANTS

CA REETESH KUMAR JAIN

M.No.407513,
UDIN-22407513BFFUCK6210

DATE: 09.12.2022
PLACE: DINDORI

मुख्य नगरपालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्छौरा (म.प्र.)

अध्यक्ष
नगर परिषद राहपुरा
जिला-हिण्डोरी



Nagar Parishad Shahpura, Distt.-Dindori (M.P.)
Cashbook & Pass Book Difference
Accountant Cashbook

As On 31.03.22

Bank Name	Account No.	Balance as Per cash Tally	Balance as Per cash Book	Balance As Per Bank	Difference
STATE BANK OF INDIA	53051425986		31.03.22	11875373.71	
STATE BANK OF INDIA	11541868141			3024413.59	
BANK OF INDIA	943410110003351			964883.04	
AXIX BANK	918010040325407			190723.82	
AXIX BANK	911010045652035			4053356	
UNION BANK	594802010003403			524077.00	
INDIAN BANK	50431355098			135876.00	
AXIX BANK	911010038982237			2502583.8	
TOTAL BALANCE		7517406.18	0	23271286.96	0

मुख्य नागरपालिका अधिकारी
नगर परिषद शहपुरा
जिला-डिण्डोरी (म.प्र.)

