



2019-20

MAYUR THAKKAR & CO.
CHARTERED ACCOUNTANT

Address : 43, Chhatra Chowk Ujjain (M.P)

Email ID- cjain022@gmail.com

Mobile number- 9806179002, 9340148415

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PARISHAD ALOTE

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Parishad Alore. With regards to the Audit, we have made the following observation:

- We do not certify that the Receipt & payment Account whether they are in agreement with the books of account maintained at the office of Nagar Parishad Alore because of cash book balance difference and other discrepancies mentioned in audit report.
- We report the following observations/Suggestions :
- "As per Notes to Accounts in Annexure "A" Attached".
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit;
- In our opinion, proper books of accounts have not been kept by the above-named Entity so far as it appears from the examination of the books.
- 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' and 'B' give an adverse view of the Receipts and Payments account of the Nagar Parishad Alore for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 04.09.2020

FOR : Mayur Thakkar & Company



CA. Chirag Jain

Partner

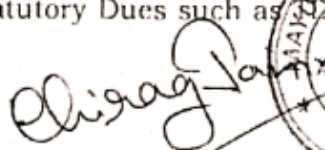
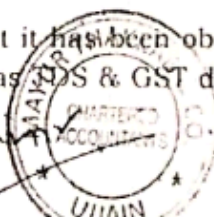
Membership number -433671

UDIN :

Annexure A

Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies.
We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. Chungi Kshatipurti and Yatri kar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register Balance Sheet could not be finalised.
4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
5. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. While calculating the closing balances it is observed that there is difference in cash book of Rs 11,00,926/-
8. During the course of audit it has been observed that the ULB is not paying the Statutory Dues such as ~~PDS~~ & GST deducted while making payment to

various persons, further in absence of proper records and explanations given by the management we hereby unable to calculate the liability arising due to such default.

9. The ULB is making payment to various contractors of GST amount added on bill on detailed inspection it is observed that the party has no GST registration or the party is registered under composition scheme, payment of GST to such persons is making revenue loss to the ULB. Some of the instances on sample basis are:

Date	Vch No	Amount	GST	Particulars
06.05.2019	100	83520/-	12960/-	Unitech Enterprise GSTN Cancelled.
18.12.2019	653	49764/-	7722/-	
18.12.2019	654	50750/-	7875/-	
20.12.2019	656	97969/-	10688/-	Balaji Kirana Composition Dealer.
24.12.2019	700	66312	8100/-	
24.12.2019	701	66312/-	8100/-	
16.09.2019	719	96048/-	14904/-	Gostho Traders Registration obtained after bill is prepared.
16.09.2019	721	95700/-	14850/-	
16.09.2019	723	96628/-	14994/-	
24.09.2019	726	47212/-	7326/-	Porwal Electricals GSTN not mentioned

10. In case of payment for DPR and other professional services obtained Tds deducted at the rate of 2% instead of 10% for instance payment to Design HUB by way of voucher no 636 dated 18.12.2019 of Rs 95550/- TDS deducted @ 2%.

11. On Sample verification of Tenders/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.

12. Fixed asset register and stores register is not properly maintained and updated by ULB in absence of such records we are hereby unable to comment upon actual purchase & utilization of Store items. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.

13. In some of the instances it is observed that excess payment is made to the suppliers and contractors due to totalling errors in Bills some of the instances are:

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Date	Voucher No.	Particulars	Amount Paid	Excess Amount
16.03.2020	986	Burhani Tent House	70070/-	1000/-
31.03.2020	1057	Photocopy Supportings	98813/-	32810/-
06.04.2019	24	Totalling Error	97250/-	280/-
04.06.2019	141	Totalling Error	59245/-	1616/-
10.06.2019	164	Aziz & Comp.	64268	200/-

14. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
15. In Case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records, it is not possible to verify whether the payment are made as per the contract terms and whether any excess amount have been paid to the vendors.
16. Details/agreements for the shops auctioned in Nilami were not produced to us for verification.
17. Utilisation certificate for the various expenditure/payments not issued. Utilisation certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned. *
18. In the absence of historical balances of all the assets of the ULB we are hereby unable to provide actual figures of all the assets and liabilities however the above Balance Sheet is prepared by ULB on the basis of income & expenses for the year 2019-20. We do not rely on the balances and figures used by ULB to prepare balance sheet.

Chitrag Jain

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UJJAIN

AUDIT OF REVENUE

No.	INDICATORS	OBSERVATIONS	REMARKS
	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 2019-20 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upkar, Nagriya Vikas Upkar & Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "Annexure - C".	Percentage of revenue collection has been decreased in Sampatti Kar, Samekit Kar & Ja' Kar. Municipality Should focus on recovery of above mentioned taxes in bes possible manner and take appropriate action also fo long time defaulter.
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	No discrepancy observed.

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UJJAIN

Entries in Cash Book should be verified.

While verifying the entries in the Cash Book it was observed that all the receipts and the funds received are properly recorded as & when received.

The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.

Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.

Budgets for the ULB are prepared on the Annual basis and not on Quarterly or Monthly basis.

Municipality should prepare budgets on Monthly and Quarterly basis also so as to find out whether the targets are achieved or not.

Details Regarding Revenue collection against the Budgeted Targets

	Particulars	Target 2020-21	Actual 2019-20	Under recovery
1	Sampatti Kar	79,10,000/-	5,46,542/-	73,63,458/-
2	Samokit Kar	9,62,000/-	4,26,600/-	5,35,400/-
3	Shiksha Upkar	3,96,000/-	65,419/-	3,30,581/-
4	Nagriya Vikas Upkar	3,96,000/-	81,551/-	3,14,449/-

We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

(VII) The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.

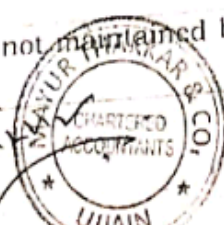
During the course of Audit it was observed Interest on FDR are recorded on Cash Basis and not accrual basis, further in absence of Interest Certificates and FDR Register exact amount of Interest amount could not be ascertained.

We suggest that account should be linked with Au sweep account with bank so that idle fu automatically transferred to short te deposit without affect the liquidity of fund, that interest income be earned.

(VIII) The Cases were made investments are

FDR Register is not maintained by the ULB.


No such instar observed.

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on lesser interest rates shall be brought to the notice of Commissioner/CMO.

AUDIT OF EXPENDITURE

No	INDICATORS	OBSERVATIONS	REMARKS
	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.2019-20.	Discrepancies observed have been shown under the respective heads below.
	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed has been reported by us in Annexure A.
II)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	While calculating closing balance there is cumulative closing balance difference of Rs 11,00,926/-.	Cash Book should be properly maintained and closing balances should be properly calculated by following maker and check rule on Daily Basis.
IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/ payments in correct head.
V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
VI)	During the audit	We found that the expenditures	No discrepancies found.

Signature


	financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	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.	
II)	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.
III)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income & Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
e)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book we have observed that Grant register, Fixed Assets Register, Advance Register, Stores Records are not properly maintained and updated regularly.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register further closing balances are not calculated in the Cash



(I)	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.	Book The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System.
(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB but there are outstanding entries which need to be cleared.	Proper Books of accounts should be maintained.
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has not been properly prepared by the municipality.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both

Shirag Jain



brought to the notice of CMO.		Quantity and Value of fixed assets.
(II) The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

AUDIT OF FDR

No	INDICATORS	OBSERVATIONS	REMARKS
	The auditor is responsible for audit of all FDR & TDR.	Audit of FDR & TDR is carried on by us on sample test check basis.	No such cases are observed.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No such instances observed.	No such cases are observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest certificates are not taken by the ULB from bank and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.

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 UDAIPUR

	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
II)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
IV)	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As explained to us during the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As explained to us by the management No bank guarantee has been issued/revoked during the year.	Not Applicable
VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

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AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
	Auditor is responsible for audit of Grants given by CG and its utilization.	The Audit of grants has been carried on by us and it has observed that proper grouping of the grants are not done.	Utilisation Certificates are not prepared by the ULB for the purpose of audit.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG, in the absence of proper grant register and Utilization certificate we are here by unable to comment upon proper utilization.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and the expenditures are routed through	No such instances observed

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CHARTERED ACCOUNTANTS
UJJAIN

said Bank accounts. Therefore there
may be chances, that there may be
diversion of Grants.

Place: Ujjain

Date: 04.09.2020

FOR : Mayur Thakkar & Company



Chirag Jain

Partner

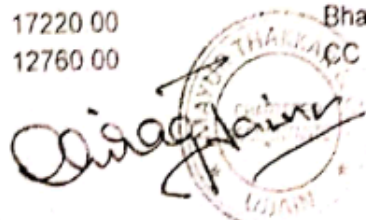
Membership number -433671

UDIN :

NAGAR PARISHAD AALOT DISTT. RATLAM

RECEIPT & PAYMENT A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE	4763167.00	REVENUE EXPENSES	
AMOUNTS RECEIVED		Advertisement	1367817 00
Shri Kshatipurti	22686668 00	Audit Fees	35000 00
Shri Kshatipurti	158651443 00	Chemicals	1849933 00
Shri Corner Cons	1300000 00	Telephone Exp	67634 00
Shri Kshatipurti	2325000 00	Legal & Consultancy	194390 00
	184963111.00	Fuel Exp	2589035 00
		DPR Exp	485100 00
Shri Kar Chalu	118080 00	Electricity Exp.	5220221 00
Shri Kar Bakaya	308520 00	Fabrication Exp	549506 00
	426600.00	Festival Exp	3912392 00
Shri Kar Chalu	274857 00	JCB Rent	281433 00
Shri Kar Bakaya	271685 00	Tractor Rent	691253 00
	546542.00	Trenching Ground	396370 00
Shri Upkar Chalu	59576 00	Vehicle Exp	403490 00
Shri Upkar Bakaya	5843 00	Publicity Exp	279724 00
	65419.00	Office Exp	651758 00
Shri Vikas Chalu	62910 00	Other Exp	3232967 00
Shri Vikas Bakaya	18641 00	Printing & Stationary	2887702 00
	81551.00	Swagat Samaroh	136597 00
Shri Kar Bakaya	277470 00	Repairing Exp	1171431 00
Shri Kar Chalu	917380 00	Vehicle Repairing	221957 00
	1194850.00	Plantation	125120 00
Shri Bhari	103218 00	Salary & Wages	43046335 00
Shri Bhedkar Bhawan Kiraya	467965 00	Swatchta Samagri	7195682 00
Shri Bhumi Kiraya	161040 00	Jal Samagri	7450734 00
Shri Income	13800 00	Electrical Goods	4567891 00
Shri Baithak	183360 00	MM Vivah Sahayata	48000 00
Shri Bhawan Nirman Shulk	751849 00	NGO	94570 00
Shri Sochalaya	5000 00	Election Exp	261864 00
Shri Vasuli	94773 00	Sambal Yojna	3600000 00
Shri Regn Shulk	9420288 00	Flex & Hoarding	382595 00
Shri Charges	18480 00	Duties & Taxes	1423735 00
Shri Kiraya	2351978 00		94802236.0
Shri Receipts	228382 00	CAPITAL EXPENSES	
Shri Shulk	126490 00	Borewell Exp	1079628 00
Shri Premium	7056812 00	Camera	110544 00
Shri Connection	179765 00	Computer Exp.	152579 00
Shri Mantran	1942221 00	PM Awas Yojna	72064000 00
Shri Tanker	2000 00	Garden Exp	1449062 00
Shri Panjiyan	60031 00	Nirman Exp.	8811478 00
Shri Manpatra	17220 00	Bhawan Nirman	660999 00
Shri Card	12760 00	CC Road	11317611 00



Shulk 10100 00
 ence Shulk 18800 00
 23460 00
 Shulk 533700 00
 10120 00
 ot Shulk 116386 00
 n 93786 00

24003784.00

44100.00

CC TV & Camera 325900 00
 Computer & printer 210931 00
 Dukan Nirman 1832490 00
 Fire Brigade 1788500 00
 Fog Machine 107212 00
 Furniture 127156 00
 Kitchen Shed 600000 00
 Nali Nirman 2879994 00
 Water Tank 176835 00
 Paver Block 42692 00
 Sochalaya Nirman 321577 00
 Tree Guards 312316 00

104371504.00

LOANS

HUDCO Repayment 70000 00
 Advances 20000 00
 Amanat 488160 00

578160.00

CLOSING BALANCE

SBI # 0125 4210325 71
 SBI # 0272 68140 34
 CBI # 0453 110836 47
 JSKB # 9614 258874 21
 BOI # 0021 34664 24
 BOI # 0451 116624 44
 BOI # 0182 74940 54
 ICICI # 0679 -514122 00
 AU # 9806 8109955 00
 AU # 3711 2721338 00
 BOB # 5127 5779 00
 BOB # 3375 38942 00
 Bank Difference 1100926 05

16337224.00

216089124.00 TOTAL

216089124.00

04.09.2020

UJJAIN

AS PER OUR AUDIT REPORT ON EVEN DATE



Signature

NAGAR PARISHAD AALOT DISTT. RATLAM

INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
VENUE EXPENSES		GRANTS RECEIVED	
Housement	1367817 00	Chungi Kshtipurti	22686668 00
Post & Fees	35000 00	Others	158651443 00
Chemicals	1849933 00	Hawker Corner Cons	1300000 00
Telephone Exp	67634 00	Vidhayak Nidhi	2325000 00
Legal & Consultancy	194390 00		184963111.00
Cell Exp	2589035 00	Samekit Kar Chalu	118080 00
Water Exp	485100 00	Samekit Kar Bakaya	308520 00
Electricity Exp	5220221 00		426600.00
Communication Exp	549506 00	Sampatti Kar Chalu	274857 00
Festival Exp	3912392 00	Sampatti Kar Bakaya	271685 00
Bus Rent	281433 00		546542.00
Tractor Rent	691253 00	Shiksha Upkar Chalu	59576 00
Gravelling Ground	396370 00	Shiksha Upkar Bakaya	5843 00
Vehicle Exp	403490 00		65419.00
Publicity Exp	279724 00	Nagriya Vikas Chalu	62910 00
Office Exp.	651758 00	Nagriya Vikas Bakaya	18641 00
Other Exp	3232967 00		81551.00
Printing & Stationary	2867702 00	Jalkar Bakaya	277470 00
Swagat Samaroh	136597 00	Jalkar Chalu	917380 00
Repairing Exp	1171431 00		1194850.00
Vehicle Repairing	221957 00	Adhibhar	103218 00
Plantation	125120 00	Ambedkar Bhawan Kiray	467965 00
Salary & Wages	43046335 00	Asthai Bhumi Kiraya	161040 00
Swatchta Samagri	7195682 00	Other Income	13800 00
Jal Samagri	7450734 00	Bazar Baithak	183360 00
Electrical Goods	4567891 00	Bhawan Nirman Shulk	751849 00
MM Vivah Sahayata	48000 00	Chalit Sochalaya	5000 00
NGO	94570 00	Chavdi Vasuli	94773 00
Election Exp	261864 00	Coloniser Regn Shulk	9420288 00
Sambal Yojna	3600000 00	Dismantal Charges	18480 00
Flex & Hoarding	382595 00	Dukan Kiraya	2351978 00
Duties & Taxes	1423735 00	Auction Receipts	228382 00
	94802236.00	Mela Shulk	126490 00
		Dukan Premium	7056812 00
		Nal Connection	179765 00
		Namantran	1942221 00
		Water Tanker	2000 00
		Pashu Panjiyan	60031 00
		Pramanpatra	17220 00
		Ration Card	12760 00
		Renbasara Shulk	10100 00
		Sahukari Licence Shulk	18800 00
SURPLUS DTY	116479621.00		




SV,	23460.00	
Swatchta Shulk	533700 00	
Thiya Shulk	10120 00	
Bandhak Plot Shulk	116386 00	
Tender Form	93786 00	24003784.00

211281857.00 TOTAL

211281857.00

04.09.2020

AS PER OUR AUDIT REPORT ON EVEN DATE

UJJAIN



NAGAR PARISHAD AALOT DISTT. RATLAM

BALANCE SHEET AS AT 31.03.2020

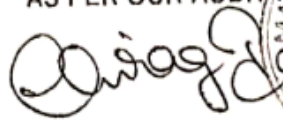

LIABILITIES	AMOUNT	ASSETS	AMOUNT
FUND		FIXED ASSETS	
Balance	4763167.00	Borewell Exp	1079628.00
plus	116479621.00	Camera	1105447.00
	121242788.00	Computer Exp	152579.00
		PM Awas Yojna	72064000.00
& LIABILITIES		Garden Exp	1449062.00
	-70000.00	Nirman Exp	8811478.00
	-20000.00	Bhawan Nirman	660999.00
	-444060.00	CC Road	11317611.00
	-534060.00	CC TV & Camera	325900.00
		Computer & printer	210931.00
		Dukan Nirman	1832490.00
		Fire Brigade	1788500.00
		Fog Machine	107212.00
		Furniture	127156.00
		Kitchen Shed	600000.00
		Nali Nirman	2879994.00
		Water Tank	176835.00
		Pawer Block	42692.00
		Sochalaya Nirman	321577.00
		Tree Guards	312316.00
			104371504.01
		CLOSING BALANCE	
		SBI # 0125	4210325.71
		SBI # 0272	68140.34
		CBI # 0453	110836.47
		JSKB # 9614	258874.21
		BOI # 0021	34664.24
		BOI # 0451	116624.44
		BOI # 0182	74940.54
		ICICI # 0679	-514122.00
		AU # 9806	8109955.00
		AU # 3711	2721338.00
		BOB # 5127	5779.00
		BOB # 3375	38942.00
		Bank Difference	1100926.05
			16337224
TOTAL	120708728.00	TOTAL	120708728

NOTE: In the absense of historical balances of all the assets of the ULB we are hereby unable to provide actual figures of the assets and liabilities however the above Balance Sheet is prepared on the basis of income & expenses for the year 2019-20.

DATE: 04.09.2020

PLACE: UJJAIN

AS PER OUR AUDIT REPORT ON EVEN DATE

NAGAR PARISHAD AALOT DISTT. RATLAM

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

STATE BANK OF INDIA # 0125

3697095.71

BALANCE AS PER PASS BOOK

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
25.06.2019	700000.00
10.07.2019	200000.00
04.10.2019	91596.00
05.10.2019	223877.00
21.10.2019	50702.00
21.10.2019	6600.00
05.11.2019	41564.00
05.11.2019	35280.00
07.11.2019	20600.00
18.12.2019	1500000.00
04.01.2020	811027.00
06.01.2020	709797.00
24.01.2020	44550.00
24.01.2020	46750.00
24.01.2020	47300.00
24.01.2020	72808.00
12.03.2020	649.00

4603100.00

LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
06.04.2019	1554.00
10.04.2019	1500.00
29.06.2019	38324.00
18.07.2019	50.00
31.07.2019	41.00
30.08.2019	5000.00
30.08.2019	5000.00
29.10.2019	369000.00
21.12.2019	6840.00
24.01.2020	692000.00
30.01.2020	1562.00
21.03.2020	3750.00
26.03.2020	49.00
30.03.2020	146.00
31.03.2020	38.00
31.03.2020	2965016.00

4089870.00

BALANCE AS PER CASH BOOK

4210325.71

Swag



STATE BANK OF INDIA # 0272

BALANCE AS PER PASS BOOK

67314.34

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
12.04.2019	59.00
06.08.2019	118.00
12.03.2019	649.00

826.00

BALANCE AS PER CASH BOOK

68140.34

CENTRAL BANK OF INDIA # 0453

BALANCE AS PER PASS BOOK

109774.27

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
25.04.2019	0.10
30.06.2019	354.00
30.09.2019	354.00
31.12.2019	354.00

1062.10

BALANCE AS PER CASH BOOK

110836.37

JILA SAHAKARI BANK # 9614

BALANCE AS PER PASS BOOK

269004.21

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
26.09.2019	59.00
31.12.2019	18.00
16.03.2020	59.00
31.03.2020	18.00

154.00

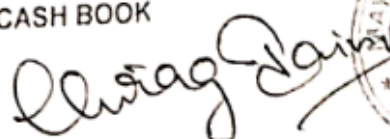
LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
30.09.2019	5192.00
24.03.2020	5092.00

10284.00

BALANCE AS PER CASH BOOK

258874.21




BANK OF INDIA # 0021

34015.20

BALANCE AS PER PASS BOOK

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
10.06.2019	162.26
02.09.2019	162.26
06.11.2019	162.26
14.02.2019	162.26

₹49.04

34664.24

BALANCE AS PER CASH BOOK

BANK OF INDIA # 0451

116624.44

BALANCE AS PER PASS BOOK

116624.44

BALANCE AS PER CASH BOOK

BANK OF INDIA # 0182

77550.54

BALANCE AS PER PASS BOOK

LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
06.05.2019	640.00
07.08.2019	667.00
06.11.2019	673.00
07.02.2019	630.00

2610

74940.54

BALANCE AS PER CASH BOOK

Chitrag Jain



BALANCE AS PER PASS BOOK

99176.00

LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT	
29.06.2019	1390.00	
14.08.2019	480000.00	
30.09.2019	52199.00	
31.12.2019	860.00	
30.03.2019	849.00	535298.00

LESS : AMOUNT DR IN CASH BOOK NOT IN PASS BOOK

DATE	AMOUNT	
09.07.2019	78000	78000.00

BALANCE AS PER CASH BOOK

-514122.00

AU BANK # 9806

BALANCE AS PER PASS BOOK

11903439.00

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT	
10.04.2018	29048.00	
20.08.2019	30000.00	
28.08.2019	90000.00	
18.10.2019	80000.00	
30.10.2019	6840.00	
04.12.2019	910000.00	
24.12.2019	20000.00	
01.01.2020	4430000.00	
06.01.2020	5900.00	
06.01.2020	48020.00	
06.01.2020	35280.00	
06.01.2020	210000.00	
13.01.2020	88200.00	
13.01.2020	79170.00	
13.01.2020	84448.00	
27.03.2020	26500.00	
27.03.2020	14308.00	
27.03.2020	1361929.00	7549643.00

Signature

MAHARATHANAKAR & CO
CHARTERED
ACCOUNTANTS
UJJAIN

LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
03.04.2019	10182.00
30.04.2019	2416.00
06.05.2019	1890.00
31.05.2019	4086.00
31.08.2019	22100.00
05.09.2019	120000.00
11.09.2019	200000.00
16.10.2019	120000.00
25.10.2019	6840.00
31.10.2019	123144.00
30.11.2019	43914.00
16.12.2019	6700000.00
31.12.2019	55695.00
31.01.2020	24912.00
29.02.2020	9327.00
18.03.2019	660000.00
31.03.2020	95785.00

8200291.00

LESS : AMOUNT DR IN CASH BOOK NOT IN PASS BOOK

DATE	AMOUNT
04.10.2019	416217.00
20.03.2020	138482.00
20.03.2020	97557.00
30.03.2020	1640285.00
31.03.2020	850296.00

3142837.00

8109955.00

BALANCE AS PER CASH BOOK

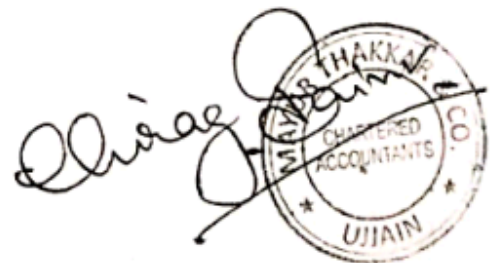
AU BANK # 3711

BALANCE AS PER PASS BOOK

1017656.00

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

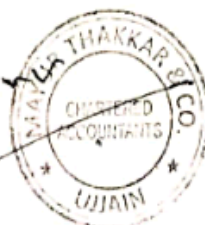
DATE	AMOUNT
09.07.2019	3290.00
20.07.2019	97900.00
20.07.2019	49368.00
20.07.2019	50510.00
20.07.2019	48400.00
07.08.2019	46550.00
07.08.2019	95759.00
16.09.2019	8000.00
16.09.2019	8000.00
23.09.2019	300000.00
07.10.2019	20750.00
07.10.2019	12750.00
07.10.2019	90005.00
07.10.2019	3000.00
07.10.2019	25235.00



07.10.2019	12250.00
07.10.2019	28850.00
17.10.2019	171000.00
12.12.2019	19500.00
24.12.2019	6840.00
31.12.2019	66312.00
31.12.2019	66312.00
02.01.2020	48720.00
02.01.2020	48720.00
27.01.2020	15627.00
27.01.2020	2451207.00
28.01.2020	60000.00
29.01.2020	11490.00
29.01.2020	11490.00
29.01.2020	11490.00
29.01.2020	11490.00
30.01.2020	880855.00
30.01.2020	9450.00
30.01.2020	11490.00
30.01.2020	9450.00
30.01.2020	9450.00
30.01.2020	7950.00
30.01.2020	7950.00
30.01.2020	7950.00
30.01.2020	7950.00
30.01.2020	7950.00
30.01.2020	7950.00
30.01.2020	7950.00
30.01.2020	11490.00
30.01.2020	7950.00
30.01.2020	11490.00
30.01.2020	7950.00
06.02.2020	11490.00
07.02.2020	9137.00
12.02.2020	11490.00
12.02.2020	71310.00
13.02.2020	130120.00
13.02.2020	162000.00
18.02.2020	32000.00
24.02.2020	7950.00
03.03.2020	174900.00
06.03.2020	80430.00
06.03.2020	18900.00
11.03.2020	50274.00

5675541.00

Divya Jain



LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
06.04.2019	103356.00
30.04.2019	1191.00
31.05.2019	9265.00
31.05.2019	13155.00
31.05.2019	2625.00
14.06.2019	6840.00
15.06.2019	400000.00
17.06.2019	400000.00
24.06.2019	16660.00
24.06.2019	1500.00
30.06.2019	10105.00
06.07.2019	400000.00
17.07.2019	200000.00
20.07.2019	3192.00
31.07.2019	14196.00
05.08.2019	200000.00
26.08.2019	300000.00
28.08.2019	90000.00
31.08.2019	1753.00
19.09.2019	25000.00
30.09.2019	3407.00
31.10.2019	3952.00
30.11.2019	3182.00
13.12.2019	866500.00
27.12.2019	200000.00
31.12.2019	9815.00
31.01.2020	6668.00
29.02.2020	3457.00
31.03.2020	500000.00
31.03.2020	15541.00

3811360.00

LESS : AMOUNT DR IN CASH BOOK NOT IN PASS BOOK

DATE	AMOUNT
27.05.2019	97322.00
28.08.2019	95800.00
07.11.2019	21609.00
24.12.2019	66150.00
29.01.2020	9604.00
03.03.2020	102240.00
03.03.2020	148140.00

540865.00

ADD : AMOUNT CR IN CASH BOOK NOT IN PASS BOOK

DATE	AMOUNT
29.04.2019	357946.00
12.06.2019	13155.00
12.06.2019	9265.00

380366.00

BALANCE AS PER CASH BOOK

2721338.00



BANK OF BARODA # 5127

BALANCE AS PER PASS BOOK

30811.20

LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT	
13.05.2019	2582.00	
12.08.2019	8979.00	
13.11.2019	4501.00	
07.02.2019	12016.00	28078.00

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT	
Bank Charges	45.80	45.80

BALANCE AS PER CASH BOOK

5779.00

BANK OF BARODA # 3375

BALANCE AS PER PASS BOOK

40269.00


LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT	
13.05.2019	332.00	
12.08.2019	343.00	
13.11.2019	325.00	
12.02.2020	327.00	1327.00

BALANCE AS PER CASH BOOK

38942.00

Divya Bhat



Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Abstract Sheet for reporting on Audit Paras for Financial						
No. Parameters		Description		Observation in Brief		Suggestions
1		Audit of Revenue				
राजस्व कर वसूली		Receipts in Rs.				
		2018-19	2019-20	% of Growth		
(i)	संपत्तिकर	676437 00	546542 00	-19.20%	Decline has been observed	Better recovery should be done Specially from long dues from last 4-5 years
(ii)	समीकित कर	581880 00	426600 00	-26.69%	Decline has been observed	Better recovery should be done Specially from long dues from last 4-5 years
(iii)	नगरीय विकास उपकर	67373 00	81551 00	21.04%	Growth has been observed	Growth rate should be maintained in future also
(iv)	शिक्षा उपकर	22061 00	65419 00	196.54%	Growth has been observed	Growth rate should be maintained in future also
कुल योग		1347751.00	1120112.00	-16.89%		
गैर राजस्व वसूली						
(i)	भवन भूमि किराया	255831 00	629005 00	145.87%	Growth has been observed	Better recovery should be done.
(ii)	जल उपभोक्ता प्रभार	1228120 00	1194850 00	-2.71%	Decline has been observed	No such instances found
(iii)	टोस अपीशेस्ट प्रबलन उपभोक्ता प्रभार	0 00	0 00	0.00%	No such instances found	Growth rate should be maintained in future also
(iv)	अन्य कर / शुल्क	0 00	903597 00	100.00%	Growth has been observed	
कुल योग		1483951.00	2227452.00	83.80%		
महा योग		2831702.00	3847564.00	35.87%		

20.05.2020

2	Audit of Expenditure	The Accounts from 2017-18 onwards maintained by Nagar Parishad and the expenditure made are properly sanctioned	As per the records maintained, GST to GST are made to parties who are registered to GST and the GST number are cancelled or having no GST registration which results in financial loss to the ULB.	Interest on ULB
3	Audit of Book Keeping	The Nagar Parishad has properly maintained books of accounts, and records related to daily transactions.	Cumulative Differences of Rs 11,00,926/- has been observed while calculating the Closing Balance. Further Fixed Assets Register, Grant Register, Stock Register are not updated.	All the registers prescribed should be properly maintained
4	Audit of FDR	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year	Separate Register for FDR should be maintained mentioning the due date of each FDR
5	Audit of Tenders/Bids	Competitive Tendering procedures are followed by Nagar Parishad	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can be verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are not properly maintained by Nagar Parishad.	Grant Register and Advances register are not properly maintained and updated by the ULB. Further in Cash Book no details are mentioned with respect to head under which Grants are received.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government

(Signature)



7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	No proper records are maintained with respect to Grants and Loans.	In Absense of the proper records available with the ULB we are hereby unable to comment upon the same.	In Absense of the proper records available with the ULB we are hereby unable to comment upon the same.
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned Rs. 1,92,61,934/- & Revenue Exp. as mentioned Rs. 9,48,02,236/- Therefore percentage as required = 492% $(9,48,02,236/1,92,61,934)*100$	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 10,43,71,504/- & Total Expenditure Incurred Rs 19,92,02,430/- Therefore percentage as required = 52.40% $(10,43,71,504/19,92,02,430)*100$	Capital Expenditure work is in progress since we donot know ideal ration so we are unable to comment upon same.	Nil
9	Whether all temporary advances are fully recovered or not.	As explained to us temporary advances are adjusted from the salary of the staff.	Records regarding the advance given and adjustment made are not available.	Nil
10	Whether the bank reconciliation has been regularly prepared.	Yes the bank reconciliation statement has been prepared by the parishad at the year end.	There are entries outstanding in the reconciliation statement proper adjustment of entries is pending to be done.	Nil

Signature


NAGAR PARISHAD AALOT DIST. RATLAM

EXPENDITURE INFORMATION YEAR 2019-20

Division	District	ULB Name	REVENUE EXPENDITURE					CAPITAL EXPENDITURE			TOTAL EXPENDITURE
			Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
Ujjain	Ratlam	Aalot	48046385.00	9210805.00	41995590.00	0.00	0.00	104371540.00	70000.00	508160.00	199202430.00

