

# कार्यालय नगर परिषद बडागांव (धसान) जिला- टीकमगढ (म.प्र.)

Email Id- cmobadagaontikamgarh@mpurban.gov.in Mobile No.- 9131426689

क्र./ 1658 /न.प./2020

बडागांव दिनांक.....

प्रति,

श्रीमान संयुक्त संचालक  
नगरीय प्रशासन एवं विकास  
सागर संभाग सागर

29/9/20

विषय:- निकायों की सी.ए आडिट रिपोर्ट वर्ष 2019-20 उपलब्ध कराने के संबंध में !

संदर्भ:- आपका पत्र क्र./लेखापाल/2020/2955 सागर दिनांक 22.09.2020.

महोदय,

उपरोक्त विषयांतर्गत एवं संदर्भित पत्र के पालन में लेख कर अनुरोध है कि वित्त वर्ष 2019-20 की सी.ए. आडिट शासन के दिशा निर्देशों के अनुसार करायी जाकर आडिट रिपोर्ट वित्त वर्ष 2019-20 की दो प्रतियां विशेष वाहक के हस्ते श्रीमान की ओर सादर संप्रेषित है !

संलग्न:- 2019-20 के लेखाओं की संपरीक्षा रिपोर्ट

मुख्य नगर पालिका अधिकारी  
नगर परिषद बडागांव (धसान)  
जिला- टीकमगढ (म.प्र.)

बडागांव दिनांक 29/9/20

पृ.क्र./ 1659X1661 /न.प./2020  
प्रतिलिपी:-

1. श्रीमान आयुक्त महोदय नगरीय प्रशासन एवं विकास संचालनालय म.प्र. भोपाल की ओर सूचनार्थ !
2. श्रीमान अपर आयुक्त, नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सूचनार्थ !
3. श्रीमान परियोजना अधिकारी जिला शहरी विकास अभिकरण टीकमगढ की ओर सूचनार्थ !

मुख्य नगर पालिका अधिकारी  
नगर परिषद बडागांव (धसान)  
जिला- टीकमगढ (म.प्र.)



**G R K & Co.**  
CHARTERED ACCOUNTANTS

654/1, Girraj Bhawan, Opp. AJAK Police Station's Street, Civil Line, Tikamgarh (M.P.) 472001  
Phone - 07683-242558, Mob-9179792391, 9340158913, Email ramjinayak@grkco.in  
C-3/5, IInd Floor, Opp. C4E Market, Janakpuri, New Delhi 110058, Phone-011-45178775

To,  
The Joint Director,  
Urban development and Environment Department  
Bhopal (M.P)

Subject:- Submission of Audit Report of Badagaon ( Dhasaan) For F.Y. 2019-20.

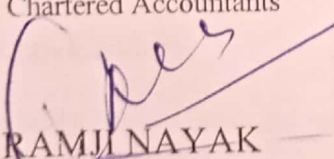
Respected Sir,

Kindly find enclosed the audit report of Jeron Khalsa for the F.Y. 2019-20 is been assigned to our firm. We have completed our audit according appropriate Acts & Guidance's.

We are hare by submitting the audit Report of Jeron Khalsa F.Y. 2019-20 all the matters have been discussed with the Account Officer.


Regards,

For G R K & CO.  
Chartered Accountants

  
RAMJINAYAK  
(Partner)

CC : - Nagar Parishad Badagaon Dhasaan  
District, Tikamgarh (M.P.)



  
2019/20  
सी. ए. वी. सी.  
न. प. ब. व. (विमान)  
जिला-टीकमगढ़ (म.प्र.)

Place :Tikamgarh  
Date :19/09/2020





654/1, Girraj Bhawan, Opp. AJAK Police Station's Street, Civil Line, Tikamgarh (M.P.) 472001  
Phone - 07683-242558, Mob-9179792391, 9340158913, Email ramjinayak@grkco.in  
C-3/5, IInd Floor, Opp. C4E Market, Janakpuri, New Delhi 110058, Phone-011-45178775

## Independent Auditors' Report

TO,  
JOINT DIRECTOR.

URBAN DEVELOPMENT AND ENVIROMENT DEPARTMENT, BHOPAL (M.P.)

### Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Parishad, Badagaon (Dhasaan), District Tikamgarh (M.P) which comprise the receipt & Payment as at 31 March 2020.

### Management's Responsibility for the Financial Statements

The Management of the Nagar Parishad is responsible for the preparation of these receipt & Payment that give a true and fair view of the Receipt & Payment position, in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act 1961. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Nagar Prasad and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the receipt & Payment 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 have taken into account the provisions of the Act, the accounting and auditing standards and

Matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified of the Act. 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 material misstatement.

रसी. रामजिनयक  
न. प. ब. नं. 21/2020  
जिला- टीकमगढ़ (म.प्र.)



Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Nagar Parishad preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management of the Nagar Parishad, as well as evaluating the overall presentation of the financial statements.

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

## Opinion

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

- a) in the case of the Receipt & Payment, of the Receipts & Payment of the Nagar Parishad as at March 31, 2020;

## Report on other Legal and Regulatory Requirements

1. As required by the order of Joint director of Urban Development & Environment Department, we give in Annexure – A (Detailed Check List including remark thereon).
2. Further, we report, subject to qualified opinion as mentioned supra and other remark mentioned in annexure forming part of report that:
  - a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b. In our opinion proper book of account as required by law have been kept by Nagar Parishad Prathvipur.
  - c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

Place: Tikamgarh  
Dated: 19/09/2020

सी. एन. श्री  
29/9/20  
न. प. बड़ागांव (धसान)  
जिला- टीकमगढ़ (म.प्र.)

For GRK & CO.  
(Chartered Accountants)  
Firm Reg. No. 017874N

RAMJI NAYAK  
(Partner)  
Membership No 402432  
★ TIKAMGARH ★  
Chartered Accountants



कार्यालय नगर परिषद बड़ागांव (घसान)  
जिला - टीकमगढ़ (म.प्र.)  
प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :- 01.04.2019 से 31.03.2020

प्राप्तियां	राशि	भुगतान	राशि
प्रारम्भिक शेष			
80002651502	753,590.00	नियमित कर्मचारियों की वेतन	5,665,867.00
8039953723	4,554,642.22	दैनिक मस्टर कर्मचारियों की पारिश्रमिक वेतन	2,687,153.00
8039953712	2,376,937.00	विनियमित कर्मचारियों की वेतन	394,920.00
11531557024	820,921.93	विद्युत बिल	
36171650106	15,155,893.20	— स्ट्रीट लाईट बिल	756,421.00
53030300313	33,738,870.98	— वाटर वाक्स बिल	705,434.00
173000858150	984,042.00	— कार्यालय विद्युत बिल	200,000.00
6599000100028580	296,319.20	चबूतरा निर्माण	71,410.00
38930100009333	407,336.00	क्लोरीन टेबलेट क्रय	334,754.00
11531557658	618,050.70	अतिरिक्त कक्ष निर्माण	164,090.00
50430802571	13,808,065.00	टी.ए.बिल	16,070.00
31109732851	1,094,851.00	पौधे क्रय	70,109.00
	74,609,519.23	7 वां वेतनमान ऐरियर	1,120,276.00
बाजार बैटकी शुल्क	366,870.00	महगाई भत्ता ऐरियर	64,966.00
आवेदन शुल्क	864.00	स्वागत सत्कार व्यय	88,230.00
नामांतरण शुल्क	1,340.00	स्टेशनरी क्रय	137,400.00
अमानत राशि	267,972.00	सफाई सामग्री क्रय	266,124.00
लेट फीस	1,887.00	सफाई मरम्मत क्रय	14,851.00
आडिट वसूली	27,356.00	जलप्रदाय सामग्री क्रय	2,982,852.00
दुकान किराया	84,858.00	जलप्रदाय मरम्मत	649,696.00
टैंकर किराया	6,800.00	फागिंग मशीन क्रय	81,102.00
नकल शुल्क	268.00	नुककड नाटक व्यय	39,200.00
नल कनेक्शन फीस	17,648.00	एसिड क्रय	19,024.00
टावर शुल्क	25,000.00	जाली फेंसिंग	97,583.00
सूचना का अधिकार	614.00	कुंआ जाल	289,860.00
लायसेंस शुल्क	1,500.00	टेंट किराया (शामियाना)	67,495.00
राशनकार्ड	2,370.00	वाटर कूलर क्रय	72,030.00
जन्म प्रमाण पत्र शुल्क	20.00	कम्प्यूटर प्रिंटर	19,610.00
विवाह पंजीयन शुल्क	120.00	स्वच्छता प्रचार-प्रसार	307,232.00
फायर वाहन शुल्क	1,000.00	बजट निर्माण	29,000.00
स्टेण्ड फीस शुल्क	311,010.00	आई.टी. टैक्स	317,844.00
जलकर चालू माँग	153,497.00	खनिज रोयल्टी टैक्स	99,375.00
जलकर बकाया माँग	88,323.00	उपकर टैक्स	28,951.00
शिक्षा उपकर		मलेरिया आयल क्रय	237,279.00
शिक्षा चालू माँग	1,074.00	फिनायल क्रय	60,776.00
शिक्षा बकाया माँग	2,136.00	डस्टबिन क्रय	61,248.00
नगर विकास उपकर चालू माँग	13,615.00	सड़क स्पीड ब्रेकर क्रय	481,025.00
नगर विकास उपकर बकाया माँग	46,266.00	जिम सामग्री क्रय	488,947.00
समेकित कर चालू माँग	77,702.00	डीजल क्रय	314,584.00
समेकित कर बकाया माँग	122,574.00	सीक झाड़ू क्रय	48,755.00
संपत्ति कर चालू माँग	113,328.00	ब्लीचिंग पाउडर क्रय	6,145.00
संपत्ति कर बकाया माँग	189,797.00	टेक्टर सुधार	127,969.00

सी. एम. ओ.  
न. प. बड़ागांव (घसान)  
जिला- टीकमगढ़ (म.प्र.)  
Page 1 of 3



प्राप्तियाँ	राशि	भुगतान	राशि
यात्री आवास योजना	36,700,000.00	घर-घर शौचालय निर्माण	45,294.00
स्वच्छता राशि	300,000.00	वैलडिंग मशीन क्रय	179,897.00
सर्व शिक्षा अभियान	193,042.00	कैमीकल क्रय एंटीलार्वा	84,818.00
आई.डी.एस.एन.टी. योजना	193,611.50	हैण्डपंप सामग्री क्रय	331,543.00
व्याज राशि	570,289.00	हैण्डपंप सामग्री मरम्मत	1,558,995.00
सड़क मरम्मत अनुरक्षण	568,000.00	सी.सी. रोड निर्माण	1,138,432.00
मूलभूत सुविधा	2,026,000.00	वृत्तिकर टैक्स	35,000.00
राज्य वित्त आयोग	1,942,000.00	यात्री प्रतिकालय निर्माण	834,425.00
मुद्रांकन शुल्क	253,000.00	डब्ल्यू बी.एम. रोड निर्माण	234,348.00
चुंगी क्षतिपूर्ति	9,573,394.00	टैंकर मरम्मत	55,134.00
यात्रीकर	167,000.00	फायर वाहन मरम्मत	205,594.00
निर्यातकर	31,000.00	अनुग्रह सहायता	451,380.00
14 वां वित्त आयोग	12,430,000.00	अंत्यष्टि सहायता	60,000.00
टेण्डर विक्रय	98,000.00	जी.एस.टी. टैक्स	156,664.00
अनुग्रह सहायता	1,000,000.00	जी.पी.एफ. राशि	920,052.00
विधायक निधि	200,000.00	अंशदान राशि	292,746.00
अन्य	942,613.70	अमानत राशि	104,940.00
		कीटनाशक दवाई क्रय	225,109.00
		आर.सी.सी. बैंच क्रय	142,920.00
		नेट बिल का भुगतान	25,656.00
		पार्क संधारण पर व्यय	72,741.00
		समाचार पेपर क्रय	7,908.00
		पेयजल परिवहन पर व्यय	163,366.00
		रास्ता मरम्मत	307,867.00
		रिफ्लेक्टर क्रय	46,980.00
		सी.सी.टी. कैमरा क्रय	181,076.00
		विज्ञापित शुल्क	50,397.00
		फर्नीचर क्रय	244,528.00
		विज्ञापन पर व्यय	73,682.00
		स्वच्छता सामग्री क्रय	628,080.00
		स्वच्छता सामग्री मरम्मत	250,843.00
		जी.पी.एस क्रय	45,240.00
		गाड़ी किराया	211,198.00
		पार्षद भत्ता	260,000.00
		विधुत सामग्री क्रय	1,839,722.00
		विधुत सामग्री मरम्मत	241,043.00
		कार्यालय व्यय	679,843.00
		आडिट फीस	600,000.00
		ट्रीगार्ड क्रय	244,628.00
		डाक टिकट क्रय	1,000.00
		सी.एम.अधों. फस्ट फेस का भुगतान	66,785.00
		नाली निर्माण	120,080.00
		राशनकार्ड क्रय	1,680.00
		बैंक चार्ज	3,552.52
		क्लोसिक पाउडर क्रय	92,800.00
		लेपटाप क्रय	97,814.00

प्राप्तियां	राशि	भुगतान	राशि
		निर्वाचन पर व्यय	417,135.00
		अन्य	203,504.71
		प्रधानमंत्री आवास योजना निर्माण	6,610,500.00
		<b>अंतिम शेष</b>	
		80002651502	31,944.00
		8039953723	177,210.50
		8039953712	716,527.00
		11531557024	820,154.93
		36171650106	45,244,036.20
		53030300313	29,275,111.27
		173000858150	984,012.00
		6599000100028580	306,423.10
		38930100009333	723,661.00
		11531557658	637,602.70
		50430802571	14,205,510.00
		31109732851	1,129,343.00
		31870705714	8,835.00
		31537367516	184,207.00
		11531557068	193,611.50
		1565104000048709	8,552,492.00
	143,723,278.43		143,723,278.43

As per our report of even date attached

सी. ए. ए. 27/3/20  
 व. प. बडगांव (धसान)  
 जिला- टीकमगढ़ (म.प्र.)

For G R K & CO.  
 Chartered Accountants



RAMJI NAYAK

(Partner)

FRN : - 017874N

M. No. : - 402432

UDIN : - 20402432AAAAAQ9513



Place : Tikamgarh  
 Date : 19-09-2020



कार्यालय नगर परिषद बड़ागांव (घसान)

जिला - टीकमगढ़ (म.प्र.)

प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :- 01.04.2019 से 31.03.2020

प्राप्तियां	राशि	भुगतान	राशि
प्रारंभिक शेष			
80002651502	753,590.00	नियमित कर्मचारियों की वेतन	5,665,867.00
8039953723	4,554,642.22	दैनिक मस्टर कर्मचारियों की पारिश्रमिक वेतन	2,687,153.00
8039953712	2,376,937.00	विनियमित कर्मचारियों की वेतन	394,920.00
11531557024	820,921.93	विधुत बिल	
36171650106	15,155,893.20	- स्ट्रीट लाईट बिल	756,421.00
53030300313	33,738,870.98	- वाटर वाक्स बिल	705,434.00
173000858150	984,042.00	- कार्यालय विधुत बिल	200,000.00
6599000100028580	296,319.20	चबूतरा निर्माण	71,410.00
38930100009333	407,336.00	क्लोरीन टेबलेट क्रय	334,754.00
11531557658	618,050.70	अतिरिक्त कक्ष निर्माण	164,090.00
50430802571	13,808,065.00	टी.ए.बिल	16,070.00
31109732851	1,094,851.00	पौधे क्रय	70,109.00
	74,609,519.23	7 वां वेतनमान ऐरियर	1,120,276.00
बाजार बैठकी शुल्क	366,870.00	महगाई भत्ता ऐरियर	64,966.00
आवेदन शुल्क	864.00	स्वागत सत्कार व्यय	88,230.00
नामांतरण शुल्क	1,340.00	स्टेशनरी क्रय	137,400.00
अमानत राशि	267,972.00	सफाई सामग्री क्रय	266,124.00
लेट फीस	1,887.00	सफाई मरम्मत क्रय	14,851.00
आडिट वसूली	27,356.00	जलप्रदाय सामग्री क्रय	2,982,852.00
दुकान किराया	84,858.00	जलप्रदाय मरम्मत	649,696.00
टेंकर किराया	6,800.00	फागिंग मशीन क्रय	81,102.00
नकल शुल्क	268.00	नुक्कड नाटक व्यय	39,200.00
नल कनेक्शन फीस	17,648.00	एसिड क्रय	19,024.00
टावर शुल्क	25,000.00	जाली फेंसिंग	97,583.00
सूचना का अधिकार	614.00	कुंआ जाल	289,860.00
लायसेंस शुल्क	1,500.00	टेंट किराया (शामियाना)	67,495.00
राशनकार्ड	2,370.00	वाटर कूलर क्रय	72,030.00
जन्म प्रमाण पत्र शुल्क	20.00	कम्प्यूटर प्रिंटर	19,610.00
विवाह पंजीयन शुल्क	120.00	स्वच्छता प्रचार-प्रसार	307,232.00
फायर वाहन शुल्क	1,000.00	बजट निर्माण	29,000.00
स्टेण्ड फीस शुल्क	311,010.00	आई.टी. टैक्स	317,844.00
जलकर चालू माँग	153,497.00	खनिज रोयल्टी टैक्स	99,375.00
जलकर बकाया माँग	88,323.00	उपकर टैक्स	28,951.00
शिक्षा उपकर		मलेरिया आयल क्रय	237,279.00
शिक्षा चालू माँग	1,074.00	फिनायल क्रय	60,776.00
शिक्षा बकाया माँग	2,136.00	डस्टबिन क्रय	61,248.00
नगर विकास उपकर चालू माँग	13,615.00	सड़क स्पीड ब्रेकर क्रय	481,025.00
नगर विकास उपकर बकाया माँग	46,266.00	जिम सामग्री क्रय	488,947.00
समेकित कर चालू माँग	77,702.00	डीजल क्रय	314,584.00
समेकित कर बकाया माँग	122,574.00	सीक झाड़ू क्रय	48,755.00
संपत्ति कर चालू माँग	113,328.00	ब्लीचिंग पाउडर क्रय	6,145.00
संपत्ति कर बकाया माँग	189,797.00	टेक्टर सुधार	127,969.00

सी. ए. ओ.  
न. प. बड़ागांव (म.प्र.)  
जिला- टीकमगढ़ (म.प्र.)





प्राप्तियां	राशि	भुगतान	राशि
आवास योजना	36,700,000.00	घर-घर शौचालय निर्माण	45,294.00
स्वच्छता राशि	300,000.00	वैलडिंग मशीन क्रय	179,897.00
सर्व शिक्षा अभियान	193,042.00	कैमीकल क्रय एंटीलार्वा	84,818.00
आई.डी.एस.एन.टी. योजना	193,611.50	हैण्डपंप सामग्री क्रय	331,543.00
ब्याज राशि	570,289.00	हैण्डपंप सामग्री मरम्मत	1,558,995.00
सड़क मरम्मत अनुरक्षण	568,000.00	सी.सी. रोड निर्माण	1,138,432.00
मूलभूत सुविधा	2,026,000.00	वृत्तिकर टैक्स	35,000.00
राज्य वित्त आयोग	1,942,000.00	यात्री प्रतिकालय निर्माण	834,425.00
मुद्रांकन शुल्क	253,000.00	डब्ल्यू बी.एम. रोड निर्माण	234,348.00
चुंगी क्षतिपूर्ति	9,573,394.00	टैकर मरम्मत	55,134.00
यात्रीकर	167,000.00	फायर वाहन मरम्मत	205,594.00
निर्यातकर	31,000.00	अनुग्रह सहायता	451,380.00
14 वां वित्त आयोग	12,430,000.00	अंत्यष्टि सहायता	60,000.00
टेण्डर विक्रय	98,000.00	जी.एस.टी. टैक्स	156,664.00
अनुग्रह सहायता	1,000,000.00	जी.पी.एफ. राशि	920,052.00
विधायक निधि	200,000.00	अंशदान राशि	292,746.00
अन्य	942,613.70	अमानत राशि	104,940.00
		कीटनाशक दवाई क्रय	225,109.00
		आर.सी.सी. बेंच क्रय	142,920.00
		नेट बिल का भुगतान	25,656.00
		पार्क संधारण पर व्यय	72,741.00
		समाचार पेपर क्रय	7,908.00
		पेयजल परिवहन पर व्यय	163,366.00
		रास्ता मरम्मत	307,867.00
		रिफ्लेक्टर क्रय	46,980.00
		सी.सी.टी. कैमरा क्रय	46,980.00
		विज्ञापित शुल्क	181,076.00
		फर्नीचर क्रय	50,397.00
		विज्ञापन पर व्यय	244,528.00
		स्वच्छता सामग्री क्रय	73,682.00
		स्वच्छता सामग्री मरम्मत	628,080.00
		जी.पी.एस क्रय	250,843.00
		गाड़ी किराया	45,240.00
		पार्षद भत्ता	211,198.00
		विद्युत सामग्री क्रय	260,000.00
		विद्युत सामग्री मरम्मत	1,839,722.00
		कार्यालय व्यय	241,043.00
		आडिट फीस	679,843.00
		ट्रीगार्ड क्रय	600,000.00
		डाक टिकट क्रय	244,628.00
		सी.एम.अधो. फस्ट फेस का भुगतान	1,000.00
		नाली निर्माण	66,785.00
		राशनकार्ड क्रय	120,080.00
		बैंक चार्ज	1,680.00
		क्लोसिक पाउडर क्रय	3,552.52
		लेपटाप क्रय	92,800.00
			97,814.00

सी.एम.अधो.  
29/5/20  
न.प.ब.म.प. (भुगतान)  
जिला-टीकमगढ़ (म.प्र.)  
Page 2 of 3



प्राप्तियां	राशि	भुगतान	राशि
		निर्वाचन पर व्यय	417,135.00
		अन्य	203,504.71
		प्रधानमंत्री आवास योजना निर्माण	6,610,500.00
		<b>अंतिम शेष</b>	
		80002651502	31,944.00
		8039953723	177,210.50
		8039953712	716,527.00
		11531557024	820,154.93
		36171650106	45,244,036.20
		53030300313	29,275,111.27
		173000858150	984,012.00
		6599000100028580	306,423.10
		38930100009333	723,661.00
		11531557658	637,602.70
		50430802571	14,205,510.00
		31109732851	1,129,343.00
		31870705714	8,835.00
		31537367516	184,207.00
		11531557068	193,611.50
		1565104000048709	8,552,492.00
	143,723,278.43		143,723,278.43

As per our report of even date attached

For G R K & CO.  
Chartered Accountants

सी. 29/9/20  
न. प. वडागांव (धसान)  
जिला- टीकमगढ़ (म.प्र.)

RAMJI NAYAK

(Partner)

FRN : - 017874N

M. No. : - 402432

UDIN : - 20402432AAAAAQM9513

Chartered Accountant

Place : Tikamgarh  
Date : 19-09-2020



कार्यालय नगर परिषद बड़ागांव (धसान)

जिला - टीकमगढ़ (म.प्र.)

तुलन पत्रक वित्तीय वर्ष :- 01.04.2019 से 31.03.2020

LAIBILITIES		राशि	ASSETS		राशि
<b>CAPITAL FUND</b>			<b>FIXED ASSEST</b>		
Opening Balance	86,008,548.23	117,265,189.20	चबूतरा निर्माण		71,410.00
Add : - Surplus	31,256,640.97		अतिरिक्त कक्ष निर्माण		164,090.00
			पौधे क्रय		70,109.00
			फागिंग मशीन क्रय		81,102.00
			कुंआ जाल		289,860.00
			वाटर कूलर क्रय		72,030.00
			कम्प्यूटर प्रिंटर		19,610.00
			डस्टबिन क्रय		61,248.00
			सड़क स्पीड ब्रेकर क्रय		481,025.00
			जिम सामग्री क्रय		488,947.00
			वैल्लिंग मशीन क्रय		179,897.00
			हैण्डपंप सामग्री क्रय		331,543.00
			फर्नीचर क्रय		244,528.00
			नाली निर्माण		120,080.00
			<b>DEPOSIT</b>		
			अमानत राशि		267,972.00
			FD - MBGB - 176134		1,808,313.00
			FD - SBI- 30541984631		2,705,214.00
			FD - SBI - 30541986173		2,708,652.00
			FD - SBI- 30541954833		1,203,664.00
			FD - SBI- 30541952883		2,705,214.00
			<b>BANK BALANCES</b>		
			80002651502		31,944.00
			8039953723		177,210.50
			8039953712		716,527.00
			11531557024		820,154.93
			36171650106		45,244,036.20
			53030300313		29,275,111.27
			173000858150		984,012.00
			6599000100028580		306,423.10

सी. 23/2/20  
न. प. बड़ागांव (धसान)  
जिला- टीकमगढ़ (म.प्र.)



	38930100009333	723,661.00
	11531557658	637,602.70
	50430802571	14,205,510.00
	31109732851	1,129,343.00
	31870705714	8,835.00
	31537367516	184,207.00
	11531557068	193,611.50
	1565104000048709	8,552,492.00
		117,265,189.20
117,265,189.20		

As per our report of even date attached

For G R K & CO.  
Chartered Accountants

सी. एम. ओ.  
न. प. ध. (धसान)  
जिला- टीकमगढ़ (म.प्र.)

RAMJI NAYAK  
(Partner)

FRN : - 017874N

M. No. 402432

UDIN : - 20402432AAAMQ9513

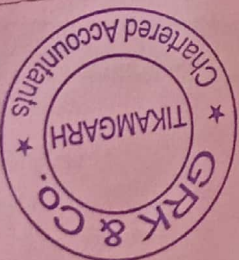
Place : Tikamgarh  
Date : 19-09-2020



**कार्यालय नगर परिषद बड़ागांव (धसान)**  
**जिला - टीकमगढ़ (म.प्र.)**  
**बैंक समाशोधन विवरण**

क्र.	नाम	खाता क्रमांक	बैंक बैलेंस 31.03.2020	कैश बुक बैलेंस 31.03.2020	अन्तर की राशि
1	MBGB Bank	80002651502	31,944.00	31,944.00	-
2	MBGB Bank	8039953723	177,210.50	177,210.50	-
3	MBGB Bank	8039953712	716,527.00	716,527.00	-
4	State Bank Of India	11531557024	820,154.93	820,154.93	-
5	State Bank Of India	36171650106	45,244,036.20	45,244,036.20	-
6	State Bank Of India	53030300313	29,275,111.27	29,275,111.27	-
7	Jila Sahkari Bank Badagaon	173000858150	984,012.00	984,012.00	-
8	Panjab Nation Bank	6599000100028580	306,423.10	306,423.10	-
9	Bank Of Baroda	38930100009333	723,661.00	723,661.00	-
10	State Bank Of India	11531557658	637,602.70	637,602.70	-
11	Allahbad Bank	50430802571	14,205,510.00	14,205,510.00	-
12	State Bank Of India	31109732851	1,129,343.00	1,129,343.00	-
13	State Bank Of India	31870705714	8,835.00	8,835.00	-
14	State Bank Of India	31537367516	184,207.00	184,207.00	-
15	State Bank Of India	11531557068	193,611.50	193,611.50	-
16	IDBI Bank	1565104000048709	8,552,492.00	8,552,492.00	-
	Total		103,190,681.20	103,190,681.20	-

सी.एस.ओ.  
 न.प. बड़ागांव (धसान)  
 जिला- टीकमगढ़ (म.प्र.)



**कार्यालय नगर परिषद जेरोन खालसा**  
**जिला - टीकमगढ़ (म.प्र.)**

Cash Flow Statement as on at 31<sup>st</sup> March 2020

Particulars		2019-20
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
A.	Net Profit/(loss) before Taxation, Extra Ordinary Items and Prior Period Items	31,256,640.97
	Adjustment For:	
	Interest Expenses	3,552.52
	Intrest Income	(570,289.00)
	Taxes	637,834.00
	Operating Profit Before Working Capital changes	31,327,738.49
	Changes In Working Capital	
	Add: Decrease in Current Assets & Increase in Current Liability	
	Less: Increase in Current Assets & Decrease in Current Liability	
	Cash Flow Before Tax & Extraordinary Items	(637,834.00)
	Less: Taxes	
	Net Cash From Operating Activities	30,689,904.49
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
B.	Purchase of Fixed Assets	(2,675,479.00)
	Interest Income	570,289.00
	Net Cash From Investing Activities	(2,105,190.00)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
C.	Interest Expenses	(3,552.52)
	Net Cash Flow From Financing Activities	(3,552.52)
	Net Decrease In Cash & Cash Equivalents	28,581,161.97
	Add: Opening Cash & Cash Equivalent	74,609,519.23
	Closing Cash & Cash Equivalent	103,190,681.20

सीएम.ओ.  
न.प. 20/1/20  
जिला-टीकमगढ़ (म.प्र.)





## Annexure - A

Questionnaire		Yes/No/NA	Remarks(if any)
	Checks entries in cash book and ensure monthly balance are arrived at.	Yes	Cash Book Arrive at monthly balances
2.)	The funds have been utilized in accordance with the guidelines, directives, Acts and rules framed by the Government of India / state Government in this regard, with due economy, efficiency, effectiveness, financial propriety, transparency and only for the purpose for which funds were allocates.	Yes	From the documents and information provided to us, it was noticed that the Grants were sufficiently authorized and utilized for the stipulated purposed.
3.)	Check receipts and payments vouchers and ensure that all activities are duly authorized by the competent authority.	Yes	All receipts and payments are duly Authorized by Adhayaksh ans CMO.
4.)	Ensure that book have been maintained as per Accounting Rules applicable to the Urban Local Bodies.	No	The double entry book keeping system is not implemented by the concerned Urban Local Body.
5.)	Verity scheme wise Utilization Certificate (UC's) duly tallied with the Income & Expenditure and expenditure on the Fixed Asset during the Financial Year.	Yes	Utilization Certificates were prepared to show grant utilization. A register of Grants received and expenses made there from is maintained. On the basis of this register and notification of grant, we have ascertained that there is no apparent faulty utilization of Grants.
6.)	Check all Advances issued and ensure that the advances are adjusted /settled on a be regular basis. Preferably advances should be maintained at minium levels and an Advance register maintained.	Yes	Advance register is maintained.

2

सी. ए. ओ.  
न. प. ब. (धसान)  
जिला- टीकमगढ़ (म.प्र.)



	Check whether timely and frequently BRS is prepared, if not, Prepare BRS.	No	The BRS is not prepared for the current year, as well as for the preceding years by the Nagar Parishad. As there is a big difference in the Opening Balance as per the Cash Book and the sum of Opening balance as per the Cash Book and the sum of Opening balances of all Bank Statements of 2017-2018 provided of us to prepare Bank Reconciliation Statement for the various bank.
8.)	Verify whether FDR's are maintained and interest on FDR's is brought into books. Also comment on utilization of interest on FDR.	NA	FDR has been created by the Nagar Parishad.
9.)	Any other Checks considered necessary (Eg. The process of award contract, fair transparent competition etc.)		We believe that it is necessary to stipulate a quantifiable limit below such limit is not considered.
10.)	The auditor should include in their reports comment on the present practice of maintenance of accounts and recommendations on how to improve the financial management functions.		<p>➤ Single entry book keeping system should be migrated into Double entry book keeping system through use of any user friendly accounting software.</p> <p>➤ Further, maintenance of the cashier's book and the cash book is leading to duplication of efforts with no "maker and checker" benefits. It was also observed that in also observed that in some cases the amounts were not carried forward from the Cashier's Cash Book to the Accountant's Cash Book. Double entry computerized accounting system is therefore a must.</p>

2

रवि कुमार ओ.  
न. प. 27/11/20 (धसान)  
जिला-टीकमगढ़ (म.प्र.)





- Separate bank registers should be made for each bank.
- The concerned Rural Local Body should either close or make operative their non-operative bank accounts.
- Maintenance of registers :-
  - a.) Fixed Assets register
  - b.) Bank wise cheque issue-register.

11.)	Check whether the competitive tendering procedures are followed for all work.	Yes	It was found that the tendering process was being adhered to. Please also refer pt.9 above.
12.)	Check on audit trail of all collection of taxes and non taxes and report on any lapses in control.	Yes	The audit trail of all collection of taxes and non-taxes revenue is property controlled.
13.)	Whether grant register is maintained properly.	Yes	The grant register has been maintained.
14.)	Whether proper fixed assets record maintained and updated.	Yes	Fixed Assets register is maintained.
15.)	Ensure whether Statutory compliances are met.	No	It was not possible to check if the various Taxes (TDS, VAT, LT) were deducted on payments made as some of the payments made were explained. A check may be maintained on these payments only in the case of Double Entry system of accounting.



सी. पी. वरुणा (धसान)  
जिला-टीकमगढ़ (म.प्र.)



Whether tax and non tax revenue are collected as per norms. Receipt book is maintained properly and revenue has been taken properly.	Yes	The tax and non-taxes revenue are collected book has been properly maintained.
--	-----	--

24

24/11/20  
म.प्र. टिकमगढ़ (म.प्र.)





## BOOK KEEPING

- Audit of cash Book, Grant Register, Stock Register, EMD Register, Tender Register has been done.
2. Accounting rules are followed during preparation of Book of Accounts however all the book is maintained on single entry system.  
Account must be maintained on accrual basis on double entry system as per Madhya Pradesh Municipal accounting manual. (MPMAM). Internal audit system should also be implemented for proper and timely reporting. Annual work plan must be prepared by ULB.
  3. Advance Register has been maintained and all advances are properly recorded.
  4. Bank reconciliations are not prepared by ULB, further it is not possible to us to prepare BRS because there were no opening balance of any bank as per cash book.
  5. Receipt and payments vouchers have been verified and found properly in accordance.
  6. No Fund wise Cash Books and Advance register has been maintained.
  7. Grant register has been maintained by ULB properly showing details of all grants received and utilized.
  8. Fixed Asset Register has been maintained by ULB , but same has not been shown for further verification.

## AUDIT OF FDR

1. FDR is created by Concerned ULB.

## AUDITS OF TENDERS:-

1. Yes, has Tendering procedure has followed for awarding tenders.
2. Comparative online E-tendering procedure is followed except some cases where tender is awarded on received of single tender application.
3. EMD register is maintained
4. No case of bank guarantee is found during the course of audit.
5. We checked on randomly selection word order files to verify that tendering procedures are followed for all bids.

2

रसीद  
न.प.स. (धसान)  
जिला-टीकमगढ़ (म.प्र.)  
29/11/20



### AUDITS OF GRANTS AND LOANS:-

1. Audit of Grant received under different schemes such as Moolbhoot Suvidha, 14<sup>th</sup> Vitta General ayog, sadak Marammat and other Scheme wise grant also has been by us.
2. Scheme wise Cash books are not Proper maintained by ULB.
3. Funds are utilized only for the purpose they are received and UCs are also be found.
4. Grant register is updated with respect of Chungi Chattipurti .

### OTHERS:-

Statutory compliance are followed by ULB for TDS, Commerical Tax, Labour Tax, Royalty and GST and there is on discrepancy was found in compliance with statutory rules.

### COMMENTS TO THE AUDITORS REPORT ON THE BASIS OF AUDIT SCOPE AUDIT OF REVENUE:-

1. Checking of revenue from various sources such as property tax samekit kar Education cess Interest, Rent and other various funds has been done.
2. Revenue receipts from counterfoil are checked and found proper and in Accordance with applicable rules.
3. All revenue receipts are immediately deposited in the bank account and there was no case found where delay was beyond reasonable period.
4. Entries of cash book are duly checked and found that monthly balances are arrived at. Cash balances have been physically verified by us on the date of audit i.e. 05.11.2018 and found correct.
5. Current year revenue is collected properly on quarterly and monthly target basis. However there are many cases where collection of revenue is weak.
6. No FDR is maintained by Concerned ULB.
7. No Case found where investment made at lesser interest rates.



29/11/20  
न.प. (प.प्र.)  
जिला-टीकमगढ़ (न.प्र.)

3



### AUDIT OF EXPENDITURE:-

1. Checking of expenditure under the entire scheme has been done.
2. Entries of cash book and its related vouchers are checked and discrepancy has been found.
3. Monthly cash balances have been arrived at.
4. Yes funds have been utilized as per prescribed guidelines and specific case has found.
5. Expenditure is verified and is in accordance with applicable guidelines.
6. Expenditures are sanctioned by competent sanctioning authority.
7. No such cases of expenses without approval or sanction have been found.
8. Scheme wise UC's has been verified and tallied with Income and Expenditure account.

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सी. एम. अ. २०  
न. प. उ. (धसान)  
जिला- टीकमगढ़ (प.प्र.)



Revised Abstract Sheet For Reporting on Audit Paras

Name of ULB - NAGARA PARISHAD BADAGAON DHASAAN , TIKAMGARH (M.P.)

Annexure C

Name of Auditor - RAMJI NAYAK PARTNER OF GRK & CO. , TIKAMGARH (M.P.)

S.No	Parameters	Discription			Observation In Brief	Suggestions
1	Audit of Revenue					
राजस्वा कर वसूली		Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
1	संपत्ति कर	219,594.00	303,125.00		Growth ha been observed	same growth rate maintain future also
2	समेकित कर	228,612.00	200,276.00		Negative Growth has been observed	Better recovery policies should be apply.
3	नगरीय विकास उपकार	69,972.00	59,881.00		Negative Growth has been observed	Better recovery policies should be apply.
4	शिक्षा उपकार	2,822.00	3,210.00		Growth ha been observed	same growth rate maintain future also
	कुल योग	521,000.00	566,492.00			
	गैर राजस्वा वसूली					
1	भवन भूमि किराया	108,271.00	84,858.00		Negative Growth has been observed	Better recovery policies should be apply.
2	जल उपभोगता प्रभार	248,543.00	241,820.00		Negative Growth has been observed	Better recovery policies should be apply.
3	टोस अपशिष्ट प्रबंधन उपभोगता प्रभार					
4	अन्य कर / शुल्क	820,592.00	10,732,386.00		Growth ha been observed	same growth rate maintain future also
	कुल योग	1,177,406.00	11,059,064.00			
	महायोग	1,698,406.00	11,625,556.00			

सी. पी. व. नं. 29/19/20  
न. प. व. नं. 29/19/20  
लिला-टीकमगढ़ (म.प्र.)

