

INDEPENDENT AUDITOR'S REPORT

NAGAR PARISHAD, BADNAWAR, DISTRICT DHAR (M.P.)

Report on the Financial Statements

We have audited the accompanying financial statement of **Nagar Parishad, Badnawar, District Dhar (M.P.)**, which comprises of the **Receipts and Payments Account** for the year ended on **31st March, 2020**. The above Institution do not keep its accounts on double entry system of accounting therefore, it only prepares Receipts and Payments Account whereas Balance Sheet and Income & Expenditure Account are not prepared. The Institution follows Cash System of Accounting. The observations on the scope of audit work prescribed and other notes, comments and explanatory information etc. are attached herewith.

Management's Responsibility for the Financial Statements

The Institution's Management is responsible for the preparation of the Receipts and Payments Account that give a true and fair view of the Receipts and Payments in accordance with the Accounting Standards and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Receipts and Payments Account 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 the above Receipts and Payments Account based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Receipts and Payments Account is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Receipts and Payments Account. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Receipts and Payments Account, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the Receipts and Payments Account in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management as well as evaluating the overall presentation of the Receipts and Payments Account. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Receipts & Payments Account for the year ended on 31st March 2020, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Date: 31/12/2020
Place: Badnawar



For, **S B C J & Associates**
Chartered Accountants
Firm Registration No. 007051C

CA. Shreyansh Bokadia
Partner
Membership No. 430372
UDIN: 21430372AAAADB5488

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Chartered Accountants

Annexure "A" to the Independent Auditor's Report of even date on the Financial Statements of Nagar Parishad, Badnawar (ULB) for the year ended on 31st March, 2020:

1) AUDIT OF REVENUE

- i. Nagar Parishad is following Cash basis of Accounting based on Single Entry System for recording its Receipts and Payments. Therefore, it has not prepared Balance Sheet and Income Expenditure Account for the financial year.
- ii. Nagar Parishad has accounted for and reported Receipts, Payments and Balances from all the sources, except the Pradhanmantri Awas Yojna, the Cash Book and all the related vouchers, bank statements and essential documents etc. were also not made available for the purpose of the audit.
- iii. The revenue receipts are generally found to have been deposited in bank account in time. On some days there are delays in deposit of money in bank account but they are generally of not more than 2 days.
- iv. Nagar Parishad has not laid down any monthly or quarterly targets for revenue recovery. It has only yearly target (Budget) for the same.
- v. Comments on Verification of Expenditures:

Date	Receipts	Remarks
25/06/2019	14,771	Receipts noted as Rs. 14,771/- instead of Rs. 14,171/- resulting in overstatement of Revenue by Rs. 600/-

2) AUDIT OF EXPENDITURE

- vi. Nagar Parishad is following Cash System of Accounting. The expenses have been recorded on payment thereof. The audit has been done in respect of general expenditure and expenditure incurred under the schemes.
- vii. The entries of expenditure made in the cash book (except Pradhanmatri Awas Yojna for which the complete information, Cash Book, Vouchers etc. are not available) have been verified from the relevant vouchers and supporting.
- viii. The expenditures incurred were generally in accordance with the guidelines, directives, acts and rules issued by the Government of India / State Government. No adverse cases of contravention of the same came across during the course of test check.
- ix. The expenditures are found to be generally supported by the financial and administrative sanction of the competent authority limited to the administrative and financial limits of the sanctioning authority.

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- x. Appropriate sanction of the competent authority has been obtained for incurring expenses. Expenditures without proper sanction were not come to our notice during the course of audit on test check basis.
- xi. It is explained to us that the Utilization Certificates have not been issued by the Municipality in all the cases. UC had been issued by the Municipality only in the cases where it had been sought by the higher authorities.
- xii. The Municipality is not maintaining its accounts on double entry system of accounting; therefore, Income and Expenditure Account and Balance Sheet are not prepared. Further, Fixed Assets Register is not maintained by the municipality.
- xiii. It is informed to us that the Municipality is providing advance only to its employees. No temporary or other advance is given to the Contractors or other persons.
- xiv. Comments on Verification of Expenditures:

Date	Voucher no.	Vendor	Amount	Remarks
17/06/2019	195	Neelam General Store	99,264	1. No signatures on quotations called. 2. Firm name not mentioned on Quotation of M/s. Rajmal Chopda (Mob. No. and Firm's Seal also mentioned)
08/07/2019	225	Ek Prayas Jan Jagrati Samiti	2,21,375	Agreement conditions not adhered while making payments to the contractor, details of the same are mentioned hereunder: 1. Non-Deduction of Security Deposit @5% from monthly bill being paid. (as per Para no. 14 of the contract dated 03/04/19) 2. Daily Attendance Records certified by Swachhata Adhikari not on record. 3. Photographs furnished by the contractors are not date stamped. Records for Provident Fund, Employee State Insurance and minimum daily wages not on record. (as per Para no. 18 of the contract dated 03/04/19)
18/07/2019	268	Navkar Supplies	2,500	GST is being charged on invoice without mentioning GSTIN on the bill.
18/07/2019	269		1,23,359	
18/07/2019	270		1,34,940	
17/02/2020	779	Gupta Infotech	17,990	1. Excess payment made to Gupta Infotech amounting to Rs. 17,140/-. 2. Nagar Parishad has received bills of two parties as under: a. Navkar Computers = Rs. 17,140/- b. Gupta infotech = Rs. 850/- Instead of making the payments to different

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				vendors Nagar Parishad paid the total amount of Rs. 17,990/- to Gupta Infotech only, leading to wrong excess payment. Recovery of the excess payment to be ensured from Gupta Infotech, and Payment to Navkar Computers to be made accordingly.
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3) AUDIT OF BOOKKEEPING

- i. All the books of accounts i.e., Accountant's Cash Book, Cashier's Cash Book, Khata Khatoni, Store and Stock Register, Fixed Deposit Register have been examined during the course of audit. Some of the records and registers maintained by the Municipality are not in proper format and are not updated.
- ii. Nagar Parishad has erred in brought forwarding of the closing bank balances in the Cash Book; instead of considering balances as per Audited Financial Statements for the financial year 2018-19 it has considered the balances as per bank statements as the opening balances as at 01.04.2019, leading to cumulative difference of Rs. 26,94,248/- (Bank balance as per Audited Financial Statement for FY 2018-19 is Rs. 1,58,98,581/- whereas Opening Balance as per Cash Book is Rs. 1,85,92,829/-).
- iii. It is informed to us that the Municipality is required to maintain its accounting records as per Madhya Pradesh Municipal Accounting Manual (MPMAM) but presently the Municipality is not completely adhering to the same.
- iv. It is informed to us that the Municipality is providing advance only to its employees. No advance is given to the Contractors or other persons. The Municipality has kept register of advances to the employees but the same is not properly maintained. It is also informed to us that temporary advances are recovered through deduction in monthly salary.
- v. The receipts and payments of grants as per grant register have been verified from the entries in the cash book. Grant Register is not maintained by the Municipality.
- vi. Fixed Asset Register for the Financial Year 2019-20 is not updated. Therefore, it is not possible for us to comment on status of fixed assets. Moreover, we had not physically verified the Fixed Assets of the Nagar Parishad.

4) AUDIT OF FIXED DEPOSITS / TERM DEPOSITS WITH BANKS

- i. Nagar Parishad does not have any fixed deposits as at the end of the year; therefore this clause is not applicable.
- ii. Interest Certificates have not been obtained from the bank, instead estimated interest on FDR has been accounted in cash book.

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5) AUDIT OF TENDERS / BIDS

- i. The tenders / bids invited by the Municipality have been audited on test check basis. It is noticed that no tender register has been kept and maintained by the Municipality, though it is informed to us that tender process is completely online as per govt. directives.
- ii. The Municipality has obtained tender fee / bid processing fee. No adverse case of not obtaining of the same came across on test check during the course of audit.

6) AUDIT OF GRANTS AND LOANS

- i. The audit has been done in respect of grants given by the Central/State Government. These grants are included in the receipts and payments account and cash book maintained by the institution (except for P.M. Awas Yojna for which details have been mentioned in earlier paras). In this regard we have not observed any adverse cases of improper utilization on our sample check during the course of audit.
- ii. It is informed to us that neither any loan has been provided for physical infrastructure nor any asset was created.
- iii. No instances of diversion of funds from capital receipts / grants / loans to revenue expenditure and from one scheme to another came across during the course of audit.

7) OTHER OBSERVATIONS / NOTES / COMMENTS / INFORMATION

- i. There are outstanding TDS Demand amounting to Rs. 2,42,290/- as per the TRACES portal as of audit report signing date. Nagar Parishad should make significant efforts in correcting the errors so that the default amount can be nullified.
- ii. The abstract sheet for reporting in audit paras is attached herewith.

Date: 31/12/2020

Place: Badnawar

For, **S B C J & Associates**
Chartered Accountants
Firm Registration No. 007051C



CA. Shreyansh Bokadia

Partner

Membership No. 430372

UDIN: 21430372AAAADB5488

नगर परिषद, बदनावर (जिला- धार)
प्राप्ति एवं भुगतान खाता
३१.०३.२०२० को समाप्त होने वाले वर्ष के लिए

प्राप्तियाँ	राशि	भुगतान	राशि
प्राथमिक श्रेष्ठ बैंक एवं नगद राशियाँ		वर्ष के दौरान किये गए भुगतान	
स्टेट बैंक ऑफ इंडिया 560341	2102595	वेतन भुगतान	23662616
एच डी एफ सी-8831	5058799	भविष्य निधि कटौती (जी०पी०एफ)	1352583
एच डी एफ सी-3070	96698	अंशदान पेंशन	964134
एच डी एफ सी-15921	713099	वेतन से कटौती	263277
जिला सहकारी मर्यादित 27217	2827836	बीमा प्रिमियम कटौती	244422
जिला सहकारी मर्यादित 00942	233	वृत्तिकर कटौती	74783
पंजाब नेशनल बैंक 000818	86565	परिषद वेतन	353528
बैंक ऑफ बड़ोदा 000018	89094	विद्युत बिल	4385257
बैंक ऑफ इंडिया 00028	12721	विनियमित/स्थाईकर्म वेतन भुगतान	5780688
आई सी आई सी आई बैंक-00158	43915	अस्थाई श्रमिकों का वेतन मस्टर वेतन	10663727
एक्सिस बैंक लिमिटेड-41073	52553	विद्युत संयोजन प्रतिभूति राशि	0
नर्मदा झबुआ ग्रामीण बैंक-00012	3868	सड़क निर्माण	3516022
आई डि एफ सी फर्स्ट बैंक लिमिटेड 77439	4853	अग्निशमन/मरम्मत/सामग्री कृय	3810
एफ डी एच डी एफ सी बैंक	2500000	खीजल व्यय	1039752
एफ डी एस बी आई बैंक	5000000	विज्ञायापन व्यय	120702
		टेलिफोन बिल	8549
वर्ष के दौरान प्राप्तियाँ रु.		नाली निर्माण	0
शासन से प्राप्त राशियाँ एवम कटौती		निविदा विज्ञप्ती प्रकाशन	143641
सड़क मरम्मत अनुदान	1194000	इन्टरनेट सुविधा व्यय	74660
वाणिज्य कर अपर अधिभार	3374000	लोस अपसिष्ट प्रबन्धन	2699020
राज्य वित्त आयोग	2738000	स्नान गृह निर्माण	357606
चौदहवा वित्त आयोग	12772000	लेखा व्यय	86600
विशेष निधि	5000000	एस.डी.राशी का भुगतान	0
चुंगी क्षतिपूर्ति	19443154	फर्निचर क्रय	0
घात्रीकर	2331000	निर्माण शाखा डी०पी०आर पर व्यय	574602
स्वच्छता	9780000	व्यक्तिगत शौचालय निर्माण मद	0
निर्वातकर	489000	पोल शिफ्टिंग कार्य पर व्यय	63793
मुद्रांकन	1596000	स्वागत समारोह पर व्यय	59785
अन्य प्राप्तियाँ एवम विभिन्न कटौती	28609895	श्री बैजनाथ महादेव मेला	231042
स्थानीय कर वसूली एवम प्राप्तियाँ		माँ एकवीरा माता मेला	27710
सम्पत्ति कर	1448920	स्टेशनरी प्रिन्टींग व्यय	273119
समेकित कर	645539	शंकर सवारी	101811
शिक्षा उपकर	43125	जल प्रदाय मरम्मत एवं संधारण कार्य	734997
नगर विकास उप कर	514504	गणतंत्र/स्वतंत्रता दिवस पर व्यय	359858
जल कर	3487453	सफाई कर्मचारीयों हेतु झाडू एवं सुज सफाई किट क्रय	502311
दुकान किराया	858309	जेसीबी किराया भुगतान	1106485
नामांतरण शुल्क	1322842	समर्पित अवकाश भुगतान	100000
दुकान नामांतरण शुल्क	3250	वाहन क्रय	0
नल कने. डिपोजीट	13000	मच्छर नाशन दवाई कृय सफाई	462190
नल कनेक्शन विच्छेद शुल्क	14900	डाक व्यय	680
नवीन नल कनेक्शन शुल्क	5900	यात्रा भत्ता	47750
बोरींग शुल्क	9500	फोटोकॉपी कार्य व्यय	67384
रोड़ खुदाई शुल्क	11550	जल प्रदाय सामग्री कय	10332850
प्लम्बर शुल्क	3875	विद्युत सामग्री क्रय करने	135190
आवेदन/सत्य प्रतिलिपि शुल्क	33695	विद्युत सामग्री मरम्मत संधारण	1688835
प्रमाण पत्र	3715	उद्यान व्यवस्था	33320
		दवाई फिडकाल/सेनिटेशन	0



नगर परिषद, बदनावर (जिला- धार)
प्राप्ति एवं भुगतान खाता
३१.०३.२०२० को समाप्त होने वाले वर्ष के लिए

प्राप्तियाँ	राशि	भुगतान	राशि
बैजनाथ महादेव मेला बाजार बैठक वसुल	18160	एलम ब्लीचिंग पावडर/ किटनाशक दवाई	900403
बैजनाथ महादेव भूमि किराया	366325	स्वच्छता दवाई कृय	0
बाजार बैठक वसुली/ ठेका	540090	निर्वाचन	744155
भवन अनुज्ञा आवे, दायरा + मलवा शुल्क	43190	समाचार पत्र	1080
भवन अनुज्ञा आवेदन दायरा शुल्क	39610	राजस्व व्यय	6130
पानी टैंकर शुल्क	65400	वेतनमान ऐरीयर भुगतान	1407535
भवन पंजीयन	6600	ऑफिस भेट्टेनस टेबल कुर्सी कृय	137140
पोस्ट ऑफिस भवन किराया	11600	रंगाई पुताई कार्य	267795
सामुदायिक भवन शुल्क	9000	स्वच्छता	205795
हड्डि ठेका शुल्क	50000	नवीन ट्रेक्टर ट्राली कृय	0
कालोनी रजि. शुल्क	898631	ई टेण्डरिंग कार्य	127546
श्रम पंजीयन एवं नवीनीकरण	4000	फायर वाहन सामग्री कृय मरम्मत	466985
कालोनी सुपरवीजन शुल्क	1546033	आक्समिक व्यय	178520
कोटेशन धरोहर राशि	406500	स्वच्छता सर्वेक्षण पर व्यय	2048791
कलोनी विकास पंजीयन शुल्क (आश्रय निधी)	3091160	एकीकृत मिशन अन्तर्गत शौचालय निर्माण	0
टेण्डर फार्म शुल्क	56560	भवन संनिर्माण कर्मकार मण्डल सहासता भुगतान	0
पशु पंजीयन फिस/ ठेका	405000	चलित शौचालय कृय/ मरम्मत	53760
राशन कार्ड	4400	कोरोना कोविड-19	33000
सेपटीक टैंक शुल्क	12200	अमानत / धरोहर राशि भुगतान	457500
विज्ञापन शुल्क	10000	वेबयुम एम्मीटीयर मशीन कृय स्वच्छता मिशन	0
आतिशबाजी भूमि किराया	13780	मुख्यमंत्री संबल योजना अत्येष्टी/ मृत्यु सहायात	1910000
दुकान निलामी	2553750	योजना व्यय	102645
मोटर जब्ती शुल्क	4600	न्यायालयीन व्यय	17000
पॉलिथिन जब्ती दण्ड शुल्क	6650	निर्माण मरम्मत सामग्री कृय पर व्यय	19745256
हेल्थ क्लब शुल्क	34980	वाहन भाडा	146600
ब्याज	62000	एम.आर.एफ. केन्द्र हेतु कचरा प्रथकिकरण मशीन कृय	1690000
भवन निर्माण मानचित्र पंजीयन/ विलम्ब शुल्क	300	वाहनो के बीमा प्रिमियम	0
कर्मकार शुल्क	7450	नवीन हेल्थ क्लब पर व्यय	37207
अंकेक्षण आपत्ति दुकान किराया वसुली	7400	सड़क नाली चेम्बर मरम्मत संधारण	0
अन्य जमा	15300	दिविध	691471
भंगार निलामी	92500	नवीन शाला भवन वार्ड 15	0
चलित शौचालय	8850	बैंक चार्जस एवं कटौत	649
कचरा वाहन शुल्क	8115		
दुकान किराया शुल्क	1046053	कृष भुगतान	
सुधना का अधिकार आवेदन शुल्क	58	ट्रेक्टर टैंकर कृय हेतु	0
जुड वाटर मशीन लार्भाश शुल्क	39000	हडको ऋण भुगतान	2468018
नल कनेक्शन विच्छेद/ परिवर्तन शुल्क	7500		
		चल संपत्ति की खरीदी	
		ट्रेक्टर टैंकर सामग्री कृय/ मरम्मत	440265
		कम्प्यूटर/ सामग्री कृय / मरम्मत	58670
		कचरा गाड़ी कृय एवं डस्टबीन कृय	218772
		स्वच्छता उद्यमी योजना अन्तर्गत मशीनरी कृय	3304606
		अंतिम शेष - बैंक एवं नगद राशियाँ	
		स्टेट बैंक ऑफ इंडिया 560341	5344401
		एच डी ऐफ सी-8831	5204865
		एच डी ऐफ सी-3070	115916
		एच डी ऐफ सी-15921	1423840



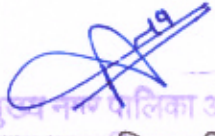
नगर परिषद, बदनावर (जिला- धार)
प्राप्ति एवं भुगतान खाता
३१.०३.२०२० को समाप्त होने वाले वर्ष के लिए

प्राप्तियाँ	राशि	भुगतान	राशि
		जिला सहकारी मर्यादित 27217 जिला सहकारी मर्यादित 00942 पंजाब नेशनल बैंक 000818 बैंक ऑफ बड़ोदा 000018 बैंक ऑफ इंडिया 00028 आई सी आई सी आई बैंक-00158 एक्सिस बैंक लिमिटेड-41073 नर्मदा झाबुआ ग्रामीण बैंक-00012 आई डि एफ सी फर्स्ट बैंक लिमिटेड 77439	2884548 0 89514 88757 12072 43915 52553 2570 3366
टोटल	125832700	टोटल	125832700

ये वित्तीय विवरण हमारे द्वारा तैयार किए गए हैं। हम
उपरोक्त विवरणों की सत्यता को प्रमाणित करते हैं।

आज की तिथि की हमारी रिपोर्ट के अनुसार।

कृते, एस. बी. सी. जे. एण्ड एसोसिएट्स
चार्टर्ड अकाउंटेंट्स
फर्म रजिस्ट्रेशन नं.: 007051C


मुख्य नगरपालिका अधिकारी
मुख्य नगरपालिका अधिकारी


लेखापाल
नगर परिषद, बदनावर




सी. ए. श्रेयांस बोकाडिया
भागीदार
मैम्बरशिप नं.: 430372

दिनांक : 31/12/2020
स्थान : बदनावर

UDIN: 21430372AAAADB5488

नगर परिषद् बदनावर (जिला- धार)
आय एवं व्यय खाता
३१.०३.२०२० को समाप्त होने वाले वर्ष के लिए

आय	राशि	व्यय	राशि
वर्ष के दौरान प्राप्तियां रु.		वर्ष के दौरान किये गए भुगतान	
<u>शासन से प्राप्त राशियाँ</u>		वेतन भुगतान	23662616
सड़क मरम्मत अनुदान	1194000	अंशदान पेंशन	964134
वाणिज्य कर अपर अधिभार	3374000	परिषद वेतन	353528
राज्य वित्त आयोग	2738000	विद्युत बिल	4385257
चौदहवा वित्त आयोग	12772000	विनियमित/स्थाईकर्म वेतन भुगतान	5780688
विशेष निधि	5000000	अस्थाई श्रमिकों का वेतन मस्टर वेतन	10663727
चुंगी क्षतिपूर्ति	19443154	विद्युत संयोजन प्रतिभूति राशि	0
यात्रीकर	2331000	सड़क निर्माण	3516022
स्वच्छता	9780000	अग्निशमन/मरम्मत/सामग्री कृय	3810
निर्यातकर	489000	डीजल व्यय	1039752
मुद्रांकन	1596000	विज्ञापन व्यय	120702
अन्य प्राप्तियां एवम विभिन्न कटोत्रा	23749312	टेलिफोन बिल	8549
		नाली निर्माण	0
<u>स्थानीय कर वसूली एवम प्राप्तियां</u>		निविदा विज्ञापनी प्रकाशन	143641
सम्पत्ति कर	1448920	इनटर्नेट सुविधा व्यय	74660
समेकित कर	645539	टोस अपसिष्ट प्रबंधन	2699020
शिक्षा उपकर	43125	स्नान गृह निर्माण	357606
नगर विकास उप कर	514504	लेखा व्यय	86600
जल कर	3487453	फर्निचर क्रय	0
दुकान किराया	858309	निर्माण शाखा डीपीआर पर व्यय	574602
नामांतरण शुल्क	1322842	व्यक्तिगत शौचालय निर्माण मद	0
दुकान नामांतरण शुल्क	3250	पोल शिफ्टिंग कार्य पर व्यय	63793
नल कने. डिपोजीट	13000	स्वागत समारोह पर व्यय	59785
नल कनेक्शन विच्छेद शुल्क	14900	श्री बैजनाथ महादेव मेला	231042
नवीन नल कनेक्शन शुल्क	5900	मैं एकवीरा माता मेला	27710
बोरींग शुल्क	9500	स्टेशनरी प्रिन्टींग व्यय	273119
रोड खुदाई शुल्क	11550	शंकर सवारी	101811
प्लम्बर शुल्क	3875	जल प्रदाय मरम्मत एवं संधारण कार्य	734997
आवेदन/सत्य प्रतिलिपि शुल्क	33695	गणतंत्र/स्वतंत्रता दिवस पर व्यय	359858
प्रमाण पत्र	3715	सफाई कर्मचारियों हेतु झाडु एवं सुज सफाई किट क्रय	502311
बैजनाथ महादेव मेला बाजार बैठक वसुल	18160	जेसीबी किराया भुगतान	1106485
बैजनाथ महादेव भूमि किराया	366325	समर्पित अवकाश भुगतान	100000
बाजार बैठक वसुली/ ठेका	540090	वाहन क्रय	0
भवन अनुज्ञा आवे. दायरा + मलवा शुल्क	43190	मच्छर नाशन दवाई कृय सफाई	462190
भवन अनुज्ञा आवेदन दायरा शुल्क	39610	डाक व्यय	680
पानी टैंकर शुल्क	65400	यात्रा नत्ता	47750
भवन पंजीयन	6600	फोटोकापी कार्य व्यय	67384
पोस्ट ऑफिस भवन किराया	11600	जल प्रदाय सामग्री कय	10332850
सामुदायिक भवन शुल्क	9000	विद्युत सामग्री क्रय करने	135190
हड्डी ठेका शुल्क	50000	विद्युत सामग्री मरम्मत संधारण	1688835
कालोनी रजि. शुल्क	898631	उद्यान व्यवस्था	33320
श्रम पंजीयन एवं नवीनीकरण	4000	दवाई छिडकाउ/सेनिटेशन	0
कालोनी सुपरवीजन शुल्क	1546033	एलम ब्लीचिंग पावडर/ किटनाशक दवाई	900403
कोटेशन धरोहर राशि	406500	स्वच्छता दवाई कृय	0
कलोनी विकास पंजीयन शुल्क (आश्रय निधी)	3091160	निर्वाचन	744155
टेण्डर फार्म शुल्क	56560	समाचार पत्र	1080
पशु पंजीयन फिस/ ठेका	405000	राजस्व व्यय	6130
राशन कार्ड	4400	वेतनमान ऐसीयर भुगतान	1407535
सेफटीक टैंक शुल्क	12200	ऑफिस मेटेनस टेबल कुर्सों कृय	137140
विज्ञापन शुल्क	10000	रंगई पुताई कार्य	267795
आतिशबाजी भुमि किराया	13780	स्वच्छता	205795



नगर परिषद् बदनावर (जिला- धार)
आय एवं व्यय खाता
३१.०३.२०२० को समाप्त होने वाले वर्ष के लिए

आय	राशि	व्यय	राशि
दुकान निलामी	2553750	नवीन ट्रेक्टर ट्राली क्रय	0
मोटर जब्ती शुल्क	4600	ई टेण्डरिंग कार्य	127546
पॉलिथिन जब्ती दण्ड शुल्क	6650	फायर वाहन सामग्री क्रय मरम्मत	466985
हेल्थ क्लब शुल्क	34980	आवसमिक व्यय	178520
ब्याज	62000	स्वच्छता सर्वेक्षण पर व्यय	2048791
भवन निर्माण मानचित्र पंजियन/ विलम्ब शुल्क	300	एकीकृत मिशन अन्तर्गत शौचालय निर्माण	0
कर्मकार शुल्क	7450	भवन संनिर्माण कर्मकार मण्डल सहासता भुगतान	0
अंकेक्षण आपत्ति दुकान किराया वसुली	7400	चलित शौचालय क्रय/मरम्मत	53760
अन्य जमा	15300	कोरोना कोविड-19	33000
भंगार निलामी	92500	वेक्युम एम्पीटीयर मशीन क्रय स्वच्छता मिशन	0
चलित शौचालय	8850	मुख्यमंत्री संबल योजना अत्येच्छी/ मृत्यु सहायात	1910000
कचरा वाहन शुल्क	8115	योजना व्यय	102645
दुकान किराया शुल्क	1046053	न्यायालयीन व्यय	17000
सुधना का अधिकार आवेदन शुल्क	58	निर्माण मरम्मत सामग्री क्रय पर व्यय	19745256
जुड़ बाटर मशीन लाभांश शुल्क	39000	वाहन भाडा	146600
नल कनेक्शन विच्छेद/ परिवर्तन शुल्क	7500	एम.आर.एफ. केन्द्र हेतु कचरा प्रथकिकरण मशीन क्रय	1690000
		वाहनो के बीमा प्रिमियम	0
		नवीन हेल्थ क्लब पर व्यय	37207
		सड़क नाली येम्बर मरम्मत संधारण	0
		विविध	691471
		नवीन शाला भवन वार्ड 15	0
		बैंक चार्जस एवं कटोत्रा	649
		आय की व्यय पर अधिकता	695801
टोटल	102379288	टोटल	102379288

ये वित्तीय विवरण हमारे द्वारा तैयार किए गए हैं। हम उपरोक्त विवरणों की सत्यता को प्रमाणित करते हैं।

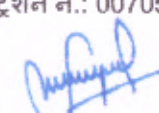
आज की तिथि की हमारी रिपोर्ट के अनुसार।

कृते, एस. बी. सी. जे. एण्ड एसोसिएट्स
चार्टर्ड अकाउंटेंट्स
फर्म रजिस्ट्रेशन नं.: 007051C


मुख्य नगरपालिका अधिकारी


लेखाधिकारी




सी. ए. श्रेयांस बोकाडिया
भागीदार
मैम्बरशिप नं.: 430372

दिनांक : 31/12/2020
स्थान : बदनावर

UDIN: 21430372AAAAADB5488

नगर परिषद, बदनावर (जिला- धार)
बैलेन्स शीट
31.03.2020 को समाप्त होने वाले वर्ष के लिए

दायित्व	राशि	राशि	संपत्ति	राशि	राशि
दायित्व		19288630	संपत्ति		4022313
हडको ऋण भुगतान	-2468018		ट्रैक्टर टैंकर समायोजी क्रय/ मरम्मत	440265	
जनरल फंड	21060847		कम्प्यूटर/ सामग्री क्रय / मरम्मत	58670	
व्यय की आय पर अधिकता	695801		कचरा गाड़ी कृय एवं डस्टबीन कृय	218772	
			स्वच्छता उद्यमी योजना अन्तर्गत मशीनरी क्रय	3304606	
			बैंक शेष -		15266317
			स्टेट बैंक ऑफ इंडिया 560341	5344401	
			एच डी ऐफ सी-8831	5204865	
			एच डी ऐफ सी-3070	115916	
			एच डी ऐफ सी-15921	1423840	
			जिला सहकारी मर्यादित 27217	2884548	
			जिला सहकारी मर्यादित 00942	0	
			पंजाब नेशनल बैंक 000818	89514	
			बैंक ऑफ बड़ोदा 000018	88757	
			बैंक ऑफ इंडिया 00028	12072	
			आई सी आई सी आई बैंक-00158	43915	
			एक्सिस बैंक लिमिटेड-41073	52553	
			नर्मदा झुबुआ ग्रामीण बैंक-00012	2570	
			आई डि ऐफ सी फर्स्ट बैंक लिमिटेड 77439	3366	
टोटल		19288630	टोटल		19288630

ये वित्तीय विवरण हमारे द्वारा तैयार किए गए हैं। हम उपरोक्त विवरणों की सत्यता को प्रमाणित करते हैं।

आज की तिथि की हमारी रिपोर्ट के अनुसार।

कृते, एस. बी. सी. जे. एण्ड एसोसिएट्स
चार्टर्ड अकाउंटेंट्स
फर्म रजिस्ट्रेशन नं.: 007051C



(Signature)

सी. ए. श्रेयांस बोकाडिया
भागीदार
मैम्बरशिप नं.: 430372

UDIN: 21430372AAAADB5488

(Signature)
मुख्य नगरपालिका अधिकारी
नगर परिषद, बदनावर

(Signature)
लेखाधिकारी
नगर परिषद, बदनावर

दिनांक : 31/12/2020
स्थान : बदनावर

S B C J & Associates

Chartered Accountants

15-E, Rajendra Nagar, Indore
Mob: +91 8871 419481
Email: casbc@yahoo.com

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

NAME OF ULB: NAGAR PARISHAD, BADNAWAR, DISTRICT DHAR (M.P.)
NAME OF AUDITOR: S B C J & ASSOCIATES, CHARTERED ACCOUNTANTS

S. No.	Parameters	Description		% Of Growth	Observation in Brief	Suggestions
		Recovery In Financial Year 2018-19 (Rs.)	Recovery In Financial Year 2019-20 (Rs.)			
1	AUDIT OF REVENUE					
	Rajaswa Kar Vasuli					
	Property Tax (Sampatti Kar)	13,57,692.00	14,48,920.00	6.72%	Nagar Parishad had registered 5% growth in terms of overall Tax Revenue Collection over the preceding Financial Year, however the recovery is significantly lower than the budgeted monthly / quarterly target for revenue collection.	Attempts should be made to increase the revenue collection. Apart from yearly targets, monthly / quarterly targets should also be made for revenue collection.
	Samekit Kar	6,24,296.00	6,45,539.00	3.40%		
	Shiksha Upkar	42,255.00	43,125.00	2.06%		
	Nagariya Vikas Upkar	4,99,244.00	5,14,504.00	3.06%		
	Total Rs.	25,23,487.00	26,52,088.00	5.10%		


Chief Municipal Officer


Accountant


Auditor



Chartered Accountants

Gair Rajaswa Vasuli					Attempt should be made to increase the revenue collection. Apart from yearly targets, monthly / quarterly targets should also be made for revenue collection.
Bhawan Bhumi Kiraya	7,68,483.00	12,24,634.00	59.36%		Nagar Parishad had registered 37% growth in terms of overall Non Tax Revenue Collection over the preceding Financial Year, however the recovery is significantly lower than the budgeted recovery. There are no monthly / quarterly target for revenue collection.
Jal Upbhokta Prabhar	29,96,193.00	34,87,453.00	16.40%		
Thos Apshisht Prabandhan	-	-	0.00%		
Other Tax, Fees etc. (Niryat Kar, Yatri Kar & Misc. Receipts)	13,75,747.00	23,55,182.00	71.19%		
Total Rs.	51,40,423.00	70,67,269.00	37.48%		
Grand Total Rs.	76,63,910.00	97,19,357.00	26.82%		


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 मुख्यालय विकास अधिकारी
 Chief Municipal Officer


 लेखा अधिकारी
 Accountant


 S B C J & ASSOCIATES
 CHARTERED ACCOUNTANTS
 Auditor

AUDITOR'S COMMENTS / OBSERVATIONS / SUGGESTIONS ON REVISED ABSTRACT SHEET PARAMETERS

S. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue	• Checking of revenue receipts • Checking of % increase / decrease in revenue collection as compared to previous year. • Checking of Delay in bank deposit • Verification of cash book entries. • Checking of Recovery against revenue targets • Verification of interest on fixed deposits and timely accounting. • Checking for Instances of lesser rates of fixed deposit interest	• Revenue Receipts are properly recorded in the Cash Book. • There is increase in collection of major items as compared to previous year but the recovery is significantly lower than current year's target (details in report). • Cash Receipts are generally deposited in Bank Accounts on the next working day, moreover there are no instances of delay in bank deposit. • Actual Revenue Recovery is significantly lower than the budgeted targets (details in report).	• Entries in cash book (specially for bank transactions) should be recorded carefully and timely. • Implementing Maker Checker Concept: Internal control should be strengthened i.e., before deposit of receipts in bank, the challan should be invariably checked by an independent person from counterfoils of receipts. • Efforts should be made to achieve revenue targets. • Bank Interest Entries should be regularly recorded in cash book. • Unutilized and Idle funds should be deposited in Fixed Deposits Receipts to avoid loss of Bank Interest on such idle funds.
2	Audit of Expenditure	• Checking of expenses in cash book from vouchers • Checking of monthly balances • Checking for Administrative powers for expenditure,	• Few instances found for improper scrutiny of quotations / invoices. • Year End Cash book balances are reconciled. • Generally expenditures incurred	• Quotations should be scrutinized before accepting the same. • Sanctioning norms should be carefully followed.

Chartered Accountants

	proper sanction • Checking of utilization • Checking of temporary advances.	are within the administrative powers. • Utilization Certificates not prepared and submitted to the concerned departments/authorities.	• Utilization certificates should be prepared invariably in all cases and submitted to the concerned departments/ authorities.
3	Audit of Bookkeeping • Checking of system of accounting • Checking of books of account, advance registers, bank reconciliation, grant register, fixed asset register etc.	• Single entry system of accounting is being followed by the Nagar Parishad. • Double entry system is not followed. Therefore, Balance Sheet and Income Expenditure Account are not prepared. • Manual books of account are kept, due to that there is risk of various clerical errors. • Computerized books of accounts of only Nikay Nidhi are maintained and that too is outsourced to third party of which no access to the officials is available. • Grant Register is not updated, moreover submission date of Utilization Certificate is not mentioned. • Advance register was not completed. • Fixed asset register is not updated on regular basis.	• Double entry system should be followed. Balance Sheet and Income Expenditure Account should be prepared. • Practice of Outsourcing Accounting to third party should be stopped. • Computerized books of account should be maintained through appropriate software to avoid totaling and posting (Khatoni) mistakes. • Till full computerization is made, Khatoni entries and totaling should be carefully made and differences should be regularly reconciled. • Various Registers namely Grant Register, Advance register, Tender Register and Fixed Assets Register should be regularly updated. • Number of bank accounts should be kept at minimum as



			- Tender Register is not prepared, due to which actual position of the tenders issued and the work completion status is not ascertainable. - Nagar Parishad is having numerous bank accounts which may be more than real requirement.	- per real requirement for better controlling. - Books of Accounts should be maintained as per MPMAM.
4	Audit of FDR / TDR	- Checking of appropriateness of rate of interest - Verification of fixed deposit receipts - Checking of timely renewals - Checking of interest entries etc.	Nagar Parishad does not have any fixed deposits as at the end of the year; therefore this clause is not applicable.	
5	Audit of Tenders / Bids	- Checking of competitive procedures in tenders / bids - Checking for tender fees - Checking of bank guarantees etc.	- Tender register not maintained (details in report). - Copies of Tender Documents were not made available to us for our verification. - Bank Guarantee, EMD Register shall be maintained and entries for all the tender participants be made invariably.	- Attempt should be made to avoid work allotment in case of only single bid. - Bank guarantee expiry / renewal etc. matters should be carefully dealt with. On expiry it should be got renewed within time. - Tender register should be maintained.
6	Audit of Grants & Loans	Checking of grants , its utilization and diversion of grants for other purposes	- Instances of cross utilization of funds from other grants observed. - Utilization Certificates not	- Utilization certificates should be invariably prepared in all cases. - Grant received should be tallied with the grant issued /



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			prepared and submitted to the concerned departments/authorities. • Grant register is not properly maintained.	sanctioned. Entries should be made for deductions if any. • Grant register should be maintained in proper format and it should be updated regularly.
7	Incidences relating to diversion of funds from Capital receipts / Grants / Loans to Revenue Nature Expenditure and from one scheme / project to another.	Incidences relating to diversion of funds	No incidence came across during audit.	Utilization certificates should be invariably prepared for all cases.
8 (a)	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non-tax)	The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment as revenue expenditure / capital expenditure is not clarified. Therefore, in the present circumstances, calculation of this percentage is not ascertainable.	• The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment as revenue expenditure / capital expenditure is not clarified. Therefore, in the present circumstances, calculation of this percentage is not ascertainable.	• The municipality should keep its books of accounts on double entry system. • The municipality should also follow the detailed guidelines mentioned in MPMAM for keeping its books of accounts.
8 (b)	Percentage of Capital Expenditure with respect to Total Expenditure.	The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment	• The municipality is not maintaining its accounts on double entry system. Therefore, in respect of various items, exact classification as to its treatment	• The municipality should keep its books of accounts on double entry system. • The municipality should also follow the detailed guidelines



	as revenue expenditure / capital expenditure is not clarified. Therefore, in the present circumstances, calculation of this percentage is not ascertainable.	as revenue expenditure / capital expenditure is not clarified. Therefore, in the present circumstances, calculation of this percentage is not ascertainable.	mentioned in MPMAM for keeping its books of accounts.
9	Whether all the temporary advances have been fully recovered or not. • Checking of terms and conditions of temporary advances. • Checking of advance register. • Checking of recovery installments. • Checking of interest income (if any) on temporary advance given.	• The Municipality is providing advance only to its employees. • No advance is given to the Contractors or other persons. • The Municipality has kept register of advances to the employees but the same is not properly maintained. • Temporary advances are recovered through deduction in monthly salary.	• The eligibility criteria for advance to employees should invariably be scrutinized thoroughly in each case before sanctioning of advance. • The terms and conditions of advance should not be detrimental to the interest of the municipality. • The municipality should maintain the advance register in proper format. • The advance register should be regularly updated. • Interest should be charged on advance given to employees.
10	Whether the Bank Reconciliation Statements are being regularly prepared. • Checking of Bank statements with cash book. • Checking of Bank Reconciliation Statement.	• Bank Balance as per Cash Book and Bank Book is unreconciled. • Bank Reconciliation Statements is not prepared and Checked by the Officials on yearly basis, practice of preparing the BRS on monthly basis shall be followed.	• Bank reconciliation should be prepared regularly and timely and also in respect of all bank accounts. • The number of bank accounts should be reduced to reasonable extent by considering the actual



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				requirements of the municipality. This may be helpful in ensuring smooth, correct and timely accounting of bank entries in the cash book and in preparation of bank reconciliation statements.
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For, S B C J & Associates
Chartered Accountants
Firm Registration No. 007051C



CA. Shreyansh Bokadia
Partner
Membership No. 430372
UDIN - 21430372AAAAADB5488

Date: 31st December, 2020
Place: Badnawar