



AUDIT REPORT

FOR THE YEAR ENDED 31ST MARCH 2020

OF

NAGAR PARISHAD MAHIDPUR

DISTRICT: UJJAIN (M.P.)

R S P H & ASSOCIATES

Chartered Accountants

"205, Mani Trade Centre"

8/3, Shanku Marg, Ujjain (M.P.)

Contact : 0734-2562165, 9425917455

Email – indore@rsphindia.com

**R S P H & Associates**

Chartered Accountants
205, Mani Trade Centre, 8/3 Shanku Marg,
Freeganj, Ujjain (M.P.) - 456010
Ph - 0734 -2562165 M - 9425917455
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AUDIT REPORT

TO,
THE CHIEF MUNICIPAL OFFICER,
NAGAR PARISHAD MAHIDPUR,
DIST UJJAIN (M. P.)

AUDIT REPORT OF NAGAR PARISHAD MAHIDPUR DIST UJJAIN

We have examined the attached Balance Sheet of **NAGAR PARISHAD MAHIDPUR DIST UJJAIN (M. P.)** as at **31st March' 2020** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.
- 2) The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained. Cash Book is having negative cash balance from the beginning of the year.
- 3) In our opinion and to the best of our Information and according to the explanations given to us Balance Sheet and Income and Expenditure Account deal with by this report are true and correct:
 - (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2020**.
 - (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

Date : - 25.09.2020
Place :- Ujjain



FOR R S P H & Associates
Chartered Accountants
FRN - 003013N

CA Saurabh Sodani
Partner
M.No. - 406575
UDIN - 20406575AAAAHL9261

NAGAR PARISHAD MAHIDPUR
MAHIDPUR DIST UJJAIN (M.P.)

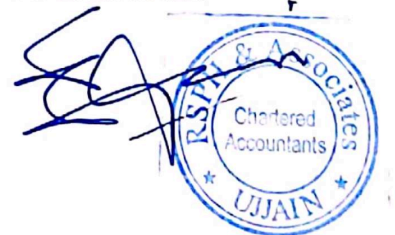
BALANCE SHEET AS ON 31.03.2020

| LIABILITIES | | AMOUNT | ASSETS | AMOUNT |
|-----------------------------------|--------------|---------------------|-------------------------------|---------------------|
| <u>FUND</u> | | | <u>FIXED ASSETS</u> | |
| Op. Balance | 281006457.00 | | Battery | 14740.00 |
| Add : Surplus D.T.Y. | 55676808.00 | 336683265.00 | Bus Stand | 20927333.00 |
| | | | C.C. Road | 37395311.00 |
| <u>CURRENT LIABILITIES</u> | | | CFL | 1005048.00 |
| Advance | 593016.00 | | Damrikarana | 1157460.00 |
| Amanat | 277312.00 | | Electricity Material | 1040587.00 |
| C.T. | -418.00 | | JCB | 1299033.00 |
| EPF | -457103.00 | | Nali Nirman | 7978581.00 |
| GPF | 3170.00 | | New Work | 39007593.00 |
| Group Insurance | 12378.00 | | Nirman Work | 5381901.00 |
| GST | -264987.00 | | Pani Tanki | 54750.00 |
| Insurance | -49956.00 | | Personal Toilet | 6716359.00 |
| Labour Welfare Tax | -327753.00 | | Shala Bhawan Nirman | 1341975.00 |
| Parivar Kalyan | 474700.00 | | Shochalay Nirman | 2117518.00 |
| Pension Anshdan | -1284862.00 | | Shop Nirman | 8295908.00 |
| Professional Tax | 593432.00 | | Almiraha | 9996.00 |
| Royalty | 69814.00 | | Biomatric Machine | 7400.00 |
| SD | 6307583.00 | | Electric Poll | 3841.00 |
| | 0.00 | | GPS System | 30140.00 |
| TDS IT | 2514729.00 | | Invertor Battery | 49107.00 |
| Vat Tax | 11258.00 | | Paver Block | 884124.00 |
| Withheld Amount | 99559.00 | 8571872.00 | Puliya | 27843.00 |
| GRAIN ADVNACE | | 530000.00 | Furniture Purchase | 43637.00 |
| | | | Traffic Management | 277029.00 |
| | | | Tubwell | 6329464.00 |
| | | | | 141396678.00 |
| | | | <u>CLOSING BALANCE</u> | |
| | | | FDR | 75033909.00 |
| | | | Axis Bank # 20800 | 5230742.00 |
| | | | BOB # 00247 | 5984203.00 |
| | | | BOB # 01507 | 746004.00 |
| | | | BOI # 03796 | 4183662.00 |
| | | | BOI # 00255 | 6443497.00 |
| | | | HDFC # 30951 | 1932233.00 |
| | | | ICICI # 0067 | 2289546.00 |
| | | | ICICI # 00145 | 3906358.00 |
| | | | NMGB # 36 | 79791.00 |
| | | | SBI # 2939 | 32418036.00 |
| | | | SBI # 81346 | 85408.00 |
| | | | SBI # 73080 | 4244327.00 |
| | | | SBI # 70147 | 62179849.00 |
| | | | Cash In Hand | -369106.00 |
| | | | | 204388459.00 |
| TOTAL RS. | | 345785137.00 | TOTAL RS. | 345785137.00 |

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE.

DATED :



NAGAR PARISHAD MAHIDPUR
MAHIDPUR DIST UJJAIN (M.P.)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2020

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|------------------------------|-------------|-------------------------------|--------------|
| ADVERTISEMENT EXP | 399523.00 | BANK INTEREST | 2234217.00 |
| ANTYESHTI YOJNA | 338000.00 | | |
| BANK CHARGES | 21040.00 | <u>GRANT IN AID</u> | |
| COMPUTER EXP | 215224.00 | 14th Vitt Aayog | 22211000.00 |
| DIESEL EXP. | 2150297.00 | Chungi Kshatipurti Anudan | 45426676.00 |
| DPR EXP | 424064.00 | C M Arthik Kalyan Yojna | 400000.00 |
| ELECTRIC EXP. STREET LIGHT | 2303658.00 | C M Infrastructure | 40000000.00 |
| ELECTRICITY EXP. WATER | 5328433.00 | Grant | 5871075.00 |
| ELECTRICITY DEMOND | 1650.00 | Special Fund for College Road | 5000000.00 |
| EXCESS PAYMENT | 214578.00 | Mudrank Shulk | 606000.00 |
| HEAD EXP | 803435.00 | Mulbhoot Rashi Mah | 7433000.00 |
| ELECTRIC EXP OFFICE | 65402.00 | Niryat Kar | 744000.00 |
| JAL PRADAY | 75000.00 | Pradhan Mantri Awas Yojna | 29900000.00 |
| JCB REPAIR | 83521.00 | Rajyavitt Aayog Rashi | 3154000.00 |
| LABOUR COURT DEPOSIT | 580819.00 | Sadak Anurakshan Anudan | 1804000.00 |
| LEGAL EXP. | 195750.00 | Swatchhta Mission Grant | 1399000.00 |
| KANYADAN SAMAGRI EXP | 22813.00 | Special Fund | 480000.00 |
| MELA ELECTRIC DEMOND | 157186.00 | Yatri Kar | 1508000.00 |
| MELA EXP. | 851820.00 | | 165936751.00 |
| MISC. EXP. | 659150.00 | <u>TAX INCOME</u> | |
| MURAUM PURCHASE | 204440.00 | Jal Kar Bakaya | 696333.00 |
| NATIONAL FESTIVAL | 91158.00 | Jal Kar Chalu | 3413027.00 |
| NIRVACHAN EXP. | 205881.00 | Nagar Vikas Upkar Bakaya | 56851.00 |
| NATIONAL LOK ADALAT EXP | 47700.00 | Nagar Vikas Upkar Chalu | 117593.00 |
| PAINTING EXP. | 45000.00 | Sabji Mandi | 82207.00 |
| PROFESSIONAL FEES (C A) | 371000.00 | Samekit Bakaya | 445135.00 |
| PARSHAD REMUNERATION | 410060.00 | Samekit Chalu | 257300.00 |
| PHOTOCOPY EXP. | 61838.00 | Sampati Kar Bakaya | 213118.00 |
| PLANTATION EXP | 11948.00 | Sampati Kar Chalu | 355423.00 |
| PRACHAR PRASAR | 8100.00 | Shiksha Upkar Bakay | 51853.00 |
| RAIN COAT PURCHASE | 11960.00 | Shiksha Upkar Chalu | 95530.00 |
| REPAIR & MAINTENANCE EXP. | 1131671.00 | Swachhata Tax Bakaya | 48495.00 |
| SALARY | 45500834.00 | Swachhata Tax | 107445.00 |
| SALARY DAILY WAGES | 5800008.00 | Vyavsayik Swachhta Tax | 300.00 |
| SAMBAL YOJNA EXP. | 3600000.00 | | 5940610.00 |
| SAMAGRI PURCHASE | 7377961.00 | <u>RENT INCOME</u> | |
| SANIK KALYAN NIDHI | 10000.00 | JCB Rent | 4200.00 |
| STATIONARY EXP. | 179312.00 | Shop Rent | 1151923.00 |
| SWATCHHTA ABHIYAN | 96116.00 | House Rent | 2600.00 |
| SWATCHHTA SURVEKSHAN | 185000.00 | Shop Rent Bakaya | 638759.00 |
| TELEPHONE EXP. | 49086.00 | | 1797482.00 |
| TRAVELLING EXP. | 34172.00 | | |
| VEHICLE INSURANCE | 17345.00 | | |
| VEHICLE RENT | 163879.00 | | |
| VEHICLE REPAIR | 171071.00 | | |
| MUKHYAMANTRI ARTHIK KALYAN | 750000.00 | | |
| PRADHAN MANTRI AWAS YOJNA | 44362500.00 | | |
| SHOP SERVICE SHULK | 207956.00 | | |
| EXPENSES OF CHUNGKSHATIPURTI | 8176250.00 | | |
| EPF EMPLOYER CONTRIBUTION | 311329.00 | | |
| GST PENALTY | 550.00 | | |



| PENDITURE | AMOUNT | INCOME | AMOUNT |
|-----------------------|---------------------|-------------------------------|---------------------|
| | | OTHER INCOME | |
| | | Advertisement Fee | 68400.00 |
| | | Atikraman Shulk | 5100.00 |
| | | Avedan Shulk | 20924.00 |
| | | Bajar Meeting | 407299.00 |
| | | Mandap Malba Shulk | 6850.00 |
| | | Jal Sanyojan | 1225000.00 |
| | | Licer | 6100.00 |
| | | Mela Bajar Income | 4870.00 |
| | | F D forefitted | 54527.00 |
| | | Nal Connection Charge | 300545.00 |
| | | Nal Shifting | 1400.00 |
| | | Namantaran Shulk | 180820.00 |
| | | Pani Tanker Income | 2700.00 |
| | | Pashu Panjikaran Shulk | 35880.00 |
| | | Pratilipi Shulk | 11526.00 |
| | | Ration Card | 2960.00 |
| | | Shop Premium | 7789355.00 |
| | | Surcharge | 74623.00 |
| | | Tender Form | 207000.00 |
| | | Vadh Shulk | 8800.00 |
| | | Asthi Atishbaji | 39000.00 |
| | | Excess Payment Refund | 220937.00 |
| | | Sewage water Nilami | 92000.00 |
| | | Simakan Shulk | 8100.00 |
| | | Swa Rojgar Subsidy | 700000.00 |
| | | Haddi Theka Nilami | 50000.00 |
| | | Jan Kalyan Anugrah Sahayata | 1490000.00 |
| | | Nirvachan Advertisement Shulk | 4000.00 |
| | | Nirvachan Anumati Shulk | 2175.00 |
| | | Shop Renewal Fees | 93300.00 |
| | | Polythine Sales Penalty | 5600.00 |
| | | E- Nagar Palika Bhawan Anug | 267245.00 |
| | | Mela Electric Demand | 100000.00 |
| | | Mela Pashu Panjiyan | 26690.00 |
| | | Mela Shop Rent | 305010.00 |
| | | Bhangar Nilami | 434500.00 |
| SURPLUS D.T.Y. | 55676808.00 | | 14253236.00 |
| TOTAL RS. | <u>190162296.00</u> | TOTAL RS. | <u>190162296.00</u> |

PLACE : UJJAIN (M.P.)

DATED :

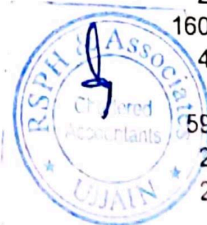
AS PER OUR REPORT ON EVEN DATE



NAGAR PARISHAD MAHIDPUR
MAHIDPUR DIST UJJAIN (M.P.)

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2020

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|--------------|----------------------------|-------------|
| <u>OPENING BALANCE</u> | | ADVERTISEMENT EXP | 399523.00 |
| FDR | 39033909.00 | ANTYESHTI YOJNA | 338000.00 |
| Axis Bank # 20800 | 4529807.00 | BANK CHARGES | 21040.00 |
| BOB # 00247 | 5782796.00 | COMPUTER EXP | 215224.00 |
| BOB # 01507 | 721420.00 | DIESEL EXP. | 2150297.00 |
| BOI # 03796 | 29876143.00 | DPR EXP | 424064.00 |
| BOI # 00255 | 20813051.00 | ELECTRIC EXP. STREET LIGHT | 2303658.00 |
| HDFC # 30951 | 1852348.00 | ELECTRICITY EXP. WATER | 5328433.00 |
| ICICI # 0067 | 3555901.90 | ELECTRICITY DEMOND | 1650.00 |
| ICICI # 00145 | 1167548.00 | EXCESS PAYMENT | 214578.00 |
| NMGB # 36 | 79791.00 | HEAD EXP | 803435.00 |
| SBI # 2939 | 28495958.00 | ELECTRIC EXP OFFICE | 65402.00 |
| SBI # 81346 | 82565.00 | JAL PRADAY | 75000.00 |
| SBI # 73030 | 2268286.00 | JCB REPAIR | 83521.00 |
| SBI # 70147 | 34298250.10 | LABOUR COURT DEPOSIT | 580819.00 |
| Cash In Hand | -369106.00 | LEGAL EXP. | 195750.00 |
| | 172188668.00 | KANYADAN SAMAGRI EXP | 22813.00 |
| | | MELA ELECTRIC DEMOND | 157186.00 |
| BANK INTEREST | 2234217.00 | MELA EXP. | 851820.00 |
| | | MISC. EXP. | 659150.00 |
| <u>GRANT IN AID</u> | | MURAUM PURCHASE | 204440.00 |
| 14th Vitt Aayog | 22211000.00 | NATIONAL FESTIVAL | 91158.00 |
| Chungi Kshatipurti Anudan | 45426676.00 | NIRVACHAN EXP. | 205881.00 |
| C M Arthik Kalyan Yojna | 400000.00 | NATIONAL LOK ADALAT EXP | 47700.00 |
| C M Infrastrcture | 40000000.00 | PAINTING EXP. | 45000.00 |
| Grant | 5871075.00 | PROFESSIONAL FEES (C A) | 371000.00 |
| Special Fund for College Roar | 5000000.00 | PARSHAD REMUNERATION | 410060.00 |
| Mudrank Shulk | 606000.00 | PHOTOCOPY EXP. | 61838.00 |
| Mulbhoot Rashi Mah | 7433000.00 | PLANTATION EXP | 11948.00 |
| Niryat Kar | 744000.00 | PRACHAR PRASAR | 8100.00 |
| Pradhan Mantri Awas Yojna | 29900000.00 | RAIN COAT PURCHASE | 11960.00 |
| Rajyavitt Aayog Rashi | 3154000.00 | REPAIR & MAINTENANCE EXP. | 1131671.00 |
| Sadak Anurakshan Anudan | 1804000.00 | SALARY | 45500834.00 |
| Swatchhta Mission Grant | 1399000.00 | SALARY DAILY WAGES | 5800008.00 |
| Special Fund | 480000.00 | SAMBAL YOJNA EXP. | 3600000.00 |
| Yatri Kar | 1508000.00 | SAMAGRI PURCHASE | 7377961.00 |
| | 165936751.00 | SANIK KALYAN NIDHI | 10000.00 |
| <u>TAX INCOME</u> | | STATIONARY EXP. | 179312.00 |
| Jal Kar Bakaya | 696333.00 | SWATCHHTA ABHIYAN | 96116.00 |
| Jal Kar Chalu | 3413027.00 | SWATCHHTA SURVEKSHAN | 185000.00 |
| Nagar Vikas Upkar Bakaya | 56851.00 | TELEPHONE EXP. | 49086.00 |
| Nagar Vikas Upkar Chalu | 117593.00 | TRAVELLING EXP. | 34172.00 |
| Sabji Mandi | 82207.00 | VEHICLE INSURANCE | 17345.00 |
| Samekit Bakaya | 445135.00 | VEHICLE RENT | 163879.00 |
| Samekit Chalu | 257300.00 | VEHICLE REPAIR | 171071.00 |
| Sampati Kar Bakaya | 213118.00 | MUKHYAMANTRI ARTHIK KALYAN | 750000.00 |
| Sampati Kar Chalu | 355423.00 | PRADHAN MANTRI AWAS YOJNA | 44362500.00 |
| Shiksha Upkar Bakay | 51853.00 | BOREWELL | 1232110.00 |
| Shiksha Upkar Chalu | 95530.00 | BUS STAND NIRMAN | 219118.00 |
| Swachhata Tax Bakaya | 48495.00 | CC ROAD | 16074697.00 |
| Swachhata Tax | 107445.00 | ELECTRICAL MATERIAL | 478644.00 |
| Vyavsayik Swachhta Tax | 300.00 | FURNITURE PURCHASE | 43637.00 |
| | 5940610.00 | NALA CROSSING NIRMAN | 5900085.00 |
| | | BUILDING CONSTRUCTION | 286310.00 |
| | | SHOP SERVICE SHULK | 207956.00 |



| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|------------------------------|--------------|---------------------------------------|--------------|
| NET INCOME | | | |
| CB Rent | 4200.00 | PERSONAL TOILET | 38080.00 |
| Shop Rent | 1151923.00 | EXPENSES OF CHUNGKSHATIPURTI I | 8176250.00 |
| House Rent | 2600.00 | EPF EMPLOYER CONTRIBUTION | 311329.00 |
| Shop Rent Bakaya | 638759.00 | GST PENALTY | 550.00 |
| | 1797482.00 | | |
| OTHER INCOME | | CURRENT LIABILITIES | |
| Advertisement Fee | 68400.00 | Amanat | 896770.00 |
| Atikraman Shulk | 5100.00 | EPF | 748067.00 |
| Avedan Shulk | 20924.00 | GPF | 400.00 |
| Bajar Meeting | 407299.00 | GST | 568920.00 |
| Mandap Malba Shulk | 6850.00 | Labour Welfare Tax | 266499.00 |
| Jal Sanyojan | 1225000.00 | Pension Anshadan | 1287463.00 |
| License fee | 6100.00 | SD | 190357.00 |
| Mela Bajar Income | 4870.00 | Employee Income Tax | 21050.00 |
| F D forefitted | 54527.00 | TDS IT | 1238641.00 |
| Nal Connection Charge | 300545.00 | | 5218167.00 |
| Nal Shifting | 1400.00 | CLOSING BALANCE | |
| Namantaran Shulk | 180820.00 | FDR | 75033909.00 |
| Pani Tanker Income | 2700.00 | Axis Bank # 20800 | 5230742.00 |
| Pashu Panjikaran Shulk | 35880.00 | BOB # 00247 | 5984203.00 |
| Pratilipi Shulk | 11526.00 | BOB # 01507 | 746004.00 |
| Ration Card | 2960.00 | BOI # 03796 | 4183662.00 |
| Shop Premium | 7789355.00 | BOI # 00255 | 6443497.00 |
| Surcharge | 74623.00 | HDFC # 30951 | 1932233.00 |
| Tender Form | 207000.00 | ICICI # 0067 | 2289546.00 |
| Vadh Shulk | 8800.00 | ICICI # 00145 | 3906358.00 |
| Asthi Atishbaji | 39000.00 | NMGB # 36 | 79791.00 |
| Excess Payment Refund | 220937.00 | SBI # 2939 | 32418036.00 |
| Sewage water Nilami | 92000.00 | SBI # 81346 | 85408.00 |
| Simakan Shulk | 8100.00 | SBI # 73080 | 4244327.00 |
| Swa Rojgar Subsidy | 700000.00 | SBI # 70147 | 62179849.00 |
| Haddi Theka Nilami | 50000.00 | Cash In Hand | -369106.00 |
| Jan Kalyan Anugrah Sahayata | 1490000.00 | | 204388459.00 |
| Nirvachan Advertisement Shu | 4000.00 | | |
| Nirvachan Anumati Shulk | 2175.00 | | |
| Shop Renewal Fees | 93300.00 | | |
| Polythine Sales Penalty | 5600.00 | | |
| E- Nagar Palika Bhawan Anug | 267245.00 | | |
| Mela Electric Demand | 100000.00 | | |
| Mela Pashu Panjiyan | 26690.00 | | |
| Mela Shop Rent | 305010.00 | | |
| Bhangar Nilami | 434500.00 | | |
| | 14253236.00 | | |
| CURRENT LIABILITIES | | | |
| Advance | 157186.00 | | |
| Amanat | 1144660.00 | | |
| EPF | 657490.00 | | |
| Group Insurance | 6110.00 | | |
| GST | 410360.00 | | |
| Parivar Kalyan | 129500.00 | | |
| Pension Anshdan | 2601.00 | | |
| Professional Tax | 227348.00 | | |
| Employee Income Tax | 21050.00 | | |
| TDS IT | 3151526.00 | | |
| | 5907831.00 | | |
| GRAIN ADVANCE | 106000.00 | | |
| TOTAL RS. | 368364795.00 | TOTAL RS. | 368364795.00 |
| PLACE : UJJAIN (M.P.) | | AS PER OUR REPORT ON EVEN DATE | |
| DATED : | | | |

NAGAR PARISHAD MAHIDPUR DIST UJJAIN
PERIOD FOR THE YEAR ENDED 31ST MARCH 2020

BANK RECONCILIATION STATEMENT

AXIS # 916010002720800

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 5230742.00 |
| BALANCE AS PER CASH BOOK | <u>5230742.00</u> |

BOB # 41920100000247

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 5984203.00 |
| BALANCE AS PER CASH BOOK | <u>5984203.00</u> |

BOB # 41920100001507

| | |
|-------------------------------|------------------|
| BALANCE AS PER BANK PASS BOOK | 746004.00 |
| BALANCE AS PER CASH BOOK | <u>746004.00</u> |

BOI 911310100003796

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 4183662.00 |
| BALANCE AS PER CASH BOOK | <u>4183662.00</u> |

BOI # 911310210000255

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 6443497.00 |
| BALANCE AS PER CASH BOOK | <u>6443497.00</u> |

HDFC # 30951

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 1932233.00 |
| BALANCE AS PER CASH BOOK | <u>1932233.00</u> |

ICICI # 282205000067

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 2289546.00 |
| BALANCE AS PER CASH BOOK | <u>2289546.00</u> |

ICICI # 282201000145

| | |
|-------------------------------|-------------------|
| BALANCE AS PER BANK PASS BOOK | 3906358.00 |
| BALANCE AS PER CASH BOOK | <u>3906358.00</u> |



NJGB # CD-36

| | |
|-------------------------------|-----------------|
| BALANCE AS PER BANK PASS BOOK | 79791.00 |
| BALANCE AS PER CASH BOOK | <u>79791.00</u> |

SBI # 53033272939

| | |
|-------------------------------|--------------------|
| BALANCE AS PER BANK PASS BOOK | 32418036.00 |
| BALANCE AS PER CASH BOOK | <u>32418036.00</u> |

SBI # 81346

| | |
|-------------------------------|-----------------|
| BALANCE AS PER BANK PASS BOOK | 85408.00 |
| BALANCE AS PER CASH BOOK | <u>85408.00</u> |

SBI # 53033273080

| | |
|---|-------------------|
| BALANCE AS PER BANK PASS BOOK | 4154327.00 |
| ADD: EXCESS DR. BY BANK BUT LESS CR. IN BANK 20.02.20 | 100000-10000 |
| | 90000.00 |
| BALANCE AS PER CASH BOOK | <u>4244327.00</u> |

SBI 53033270147

| | |
|-------------------------------|--------------------|
| BALANCE AS PER BANK PASS BOOK | 62179849.00 |
| BALANCE AS PER CASH BOOK | <u>62179849.00</u> |



ANNEXURE "A"

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

Name of ULB : NAGAR PARISHAD MAHIDPUR DIST UJJAIN

Name of Auditor : R S P H & Associates, Chartered Accountant

| Sr. No. | Parameters | S.No. | Description | Observation in Brief | Suggestions |
|---------|-------------------------|-------|---|--|---|
| 1 | AUDIT OF REVENUE | (i) | The auditor is responsible for of revenue from various sources. | Revenue receipt checked as Nagar Parishad put up to us. | Receipts amount found correct. |
| | | (ii) | He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account. | Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day. | Amount of receipts deposited on the same day or next day. |
| | | (iii) | Percentage of revenue collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upakar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report | The same was show in annexure "C" | |
| | | (iv) | Dealy betyond 2 working days shall be immediately brought to the notice of Commissioner/CMO | It is conform by us and same was found correct,same was knowledge in CMO. | |
| | | (v) | The entries is cash book shall be verified | Checked and verified by us. | It is to suggest the amount of receipt entered in cash book properly, balance mistake found on dated 15.01.2018 Rs.355278/- excess arrangement. |
| | | (vi) | The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report. | During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad. | It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target. |
| | | (vii) | The auditor shall verify the interest income from FDR's and verify that interest income is dely and timely accounted for in cash book. | It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book. | It is to sugget that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book. |

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| | (viii) | The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO | No. any case found during the audit | |
| 2 | AUDIT OF EXPENDITURE | | | |
| | (i) | The auditor is responsible for audit of expenditure under all the schemes. | Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us. | it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund. |
| | (ii) | He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers. | All entries check with voucher which is produce before us. | |
| | (iii) | He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any | No, any case found during the audit | It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance. |
| | (iv) | He shall be varify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Com,missionery/CMO. | during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit | it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund. |
| | (v) | He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government. | All expepnditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government. | |
| | (vi) | During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority. | All the sanctions were appropriate and as per the lmanner prescribed by the governing authority of Nagar Parishad. | |
| | (vii) | All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations sha be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO. | All the sanctions were appropriate and as per the lmanner prescribed by the governing authority of Nagar Parishad. | |



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| 3 | AUDIT OF BOOKING KEEPING | (viii) | The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset. | Project wise grant received and its Utilization Certificates during the financial year found correct. | It is to suggest that Fixed Assets Register were made properly |
| | | (i) | The auditor is responsible for audit of all the books of accounts as well as stores. | All the Books of Accounts as well as stores verified as produce before us, | |
| | | (ii) | He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO. | All the Books of Accounts & stores except the attendance register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found | |
| | | (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 audit report. | Advance and other register verified by as produce, all the advances are recovered timely. | |
| | | (iv) | Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS. | Bank reconciliation statement (BRS) were not prepared by Nagar Parishad. We prepare all Bank Reconciliation statements. | It is to suggest that Accountant of Nagar Parishad Bank reconciliation statement prepare as monthly basis and if any doubt in reconciliation, we are help every time. |
| | | (v) | He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verified from the entries in the cash book. | All the entries of Grant in the register duly verified by us, and all entries shown in receipts and payment Accounts. | It is to suggest that in some grant amount deductions were made at H O level, at the end of the year, the Nagar Parishad were taken detail from HO and entries made in cash book as received grant amount cr. And expenditure is Dr. |
| | | (vi) | The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO. | Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify | It is suggests that Fixed assets register maintained properly, all assets were entered in register as well as CWIP, if any assets is converted from CWIP to assets were transfer entries made in register |

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| | | (vii) | The auditor shall reconcile the accounts of receipt and payments especially for project funds. | The accounts of receipts & Payment including project for project fund are duly reconciled | |
| 4 | <u>AUDIT OF FDR</u> | (i) | The auditor is responsible for audit of all Fixed deposits and term deposits. | We have audited all the fixed deposits and other deposits. | |
| | | (ii) | It shall be ensured that proper records of FDR's are maintained and all renewals are timely done. | Proper records for the same are maintained but renewals are timely done. | |
| | | (iii) | The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO. | No, any case found during the audit | |
| | | (iv) | Interest earned on FDR/TDR shall be verified from entries in the cash book. | All such entries were duly verified from cash book. | It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book |
| 5 | <u>AUDIT OF TENDERS/BIDS</u> | (i) | The auditor is responsible for audit of all tenders/bids invited by the ULB's. | All the tenders/bids invited by the ULB's have been audited by us. | |
| | | (ii) | He Shall check whether competitive tendering procedures are followed for all bids. | competitive tendering procedures were followed for all the bids. | |
| | | (iii) | He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period. | The receipts of tender fee/bids processing fees\ performance guarantee both during the construction & maintenance period were duly verified by us. | |
| | | (iv) | The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank. | No, any case found during the audit | |



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| | | (v) | The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO. | No, such case was noticed. | |
| | | (vi) | The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s. | All the contact closures were verified | |
| 6 | AUDIT OF GRANT & LOAN | (i) | The auditor is responsible for audit of grant by Central Government and its utilization. | We have audited the grant given by Central Government & State Government. | |
| | | (ii) | He is responsible for audit of grant received from State Government and its Utilization. | They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies. | |
| | | (iii) | He shall perform and loans provided for physical infrastructure and its Utilizations During this auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for not generation of revenue. | No such loan taken by Nagar Parishad | |
| | | (iv) | The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another. | No any case found during the audit. | |
| 7 | INCIDENCES RELATING TO DIVERSION OF FUNDS FROM CAPITAL | | | | |



| RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER | | | | | |
|--|-----------|----|---|--------|--|
| 8 | ANY OTHER | a) | Percentage of Revenue Expenditure,(Establishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non Tax) excluding octroi, Entry, Tax | 69.40% | |
| | | b) | Percentage of Capital Expenditure with respect to Total Expenditure | 16.26% | |


 Seal & Signature of Auditor



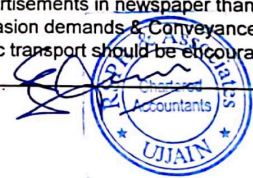
EXURE "B"

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

Name of ULB : NAGAR PARISHAD MAHIDPUR DIST UJJAIN

Name of Auditor : R S P H & Associates, Chartared Accountant

| Sr. No. | Parameters | Description | | | Observation in Brief | Suggestions |
|---------|----------------------|---|--------------|-------------|---|---|
| 1 | Audit of Revenue | | | | | |
| | राजस्व कर वसूली | Receipts in Rs. | | | | |
| | | Year 2018-19 | Year 2019-20 | % of Growth | | |
| (i) | सम्पत्तिकर | 608255.00 | 650748.00 | 0.07 | Growth rate found but unsatisfactory | Growth rate should be want progress |
| (ii) | समेकित कर | 914905.00 | 702435.00 | -0.23 | Recovery of Samekit tax is lesser than previous year | Nagar parishad made target and should be achive. |
| (iii) | नगरीय विकास उपकर | 175063.00 | 174444.00 | 0.00 | Good Growth rate not found | Growth rate should be want progress |
| (iv) | शिक्षा उपकर | 225820.00 | 147383.00 | -0.35 | Recovery of Education tax is lesser than previous year | Nagar parishad made target and should be achive. |
| | कुल योग | 1924043.00 | 1675010.00 | -0.13 | | |
| | गैर राजस्व वसूली | | | | | |
| (i) | मवन भूमि किराया | 2261294.00 | 1797482.00 | -0.21 | Recovery of Building Rent is lesser than previous year | Nagar parishad made target and should be achive. |
| (ii) | जल उपभोक्ता प्रभार | 3580943.00 | 4109360.00 | 0.15 | Good Growth rate found | Growth rate should be Maintained |
| (iii) | ढोस अपशिष्ट प्रबंधन | 0.00 | 0.00 | 0.00 | | |
| (iv) | अन्य कर/शुल्क | 11532418.00 | 14360981.00 | 0.25 | Growth rate found | Growth rate should me Maintained |
| | कुल योग | 17374655.00 | 20267823.00 | 0.17 | | |
| | महायोग | 19298698.00 | 21942833.00 | 0.14 | | |
| 2 | Audit of Expenditure | The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned. | | | In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed. | The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged. |



| | | | | |
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| 3 | Audit of Book Keeping | The nagar parishad has properly maintained books of accounts, and records related to daily transactions. | The municipality is following cash basis of accounting which is not prescribed as per MPAM guidelines. | Double entry system accounting system should be adopted by the municipality. |
| 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 | Competative 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 properly maintained by nagar parishad. | The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads. | Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government. |
| 7 | Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another | We didn't came across any such diversion of fund. | We didn't came across any such diversion of fund. | We didn't came across any such diversion of fund. |
| 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. 181986046/- & Revenue Exp. as mentioned Rs. 126309238/- Therefore percentage as required = 69.41% (126309238/181986046)*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 24480637/- & Total Expenditure Incurred Rs 150581919/- Therefore percentage as required = 16.26% (24480637/150581919)*100 | Capital Expenditure work is in progress | Nil |

Seal & Signature of Auditor

