



**Rajesh Kumar Agrawal & Asso.**  
CHARTERED ACCOUNTANT

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**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT**

**NAGAR PARISHAD PANKHEDI**

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

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad Pankhedi;
- We report the following observations/Suggestions :
- "As per Notes to Accounts in Annexure "A" Attached".
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".

Place: Ujjain

Date: 11.09.2020

FOR : Rajesh Kumar Agrawal & Asso

CA. Arpit Garg

Partner

Membership number- 422583

UDIN : 30422583 AAAARJ 8163

  
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- Subject to above,-
- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit;
- In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B' not give a true and fair view of the Receipts and Payments account of the Nagar Parishad Pankhedi for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 11.09.2020

FOR : Rajesh Kumar Agrawal & Asso

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Partner

Membership number - 422583

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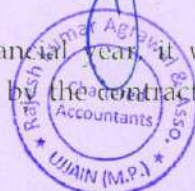


Annexure A

Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies.  
We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. ChungiKshatipurti and Yatrikar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account.  
We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register Balance Sheet could not be finalised.
4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
5. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. It has been observed on many instances that there is totaling mistake in calculating Closing balance of Cash Book and balances for the month of March are not calculated.
8. On Sample verification of Tendors/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors


  
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during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.

9. Fixed asset register, stores register and grant register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.
10. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
11. ULB has not obtained registration under the **GST-TAX DEDUCTER** head, all the payments are made to contractors without deducting GST-TDS resulting in statutory non-compliance.
12. Payment of Income Tax TDS challan amount are not made on monthly basis.
13. In case of payment to Satyam Sales & Services of Rs 48852/- & Rs 48720/- on 03.03.2020 for White Powder & Malaria Powder respectively Quotations for 3 parties are attached Gayatri Traders, Shree Satyam Sales & Services and Akshat Enterprise, on inspection it is observed that same mobile number and address are mentioned on all 3 Quotations.
14. In case of payment to ShrijiInfrasolutionPvt Ltd of Rs 44250/- for Website Development TDS Deducted by 2 % instead of 10%
15. In case of payment to NaiRoshniMahilaMandal of Rs98500/- dated 04.03.2020 by voucher number 420 following quotations are attached Kalpatru : 99200/- Ira Creation : 90000/- & NaiRoshni : 98500/- work order given to NaiRoshni despite of the fact that price quoted by Ira Creation was lower. Further same mobile number is mentioned on all quotations which indicates that all Quotations belong to same person.

  
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Annexure B

**AUDIT OF REVENUE**

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

  
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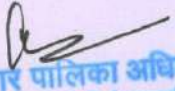


(V)	Entries in Cash Book should be verified.	While verifying the entries in the Cash Book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against target has been specifically mentioned in the table below:	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.

**Details Regarding Revenue collection against the Budgeted Targets**

	Particulars	F.Y 2019-20		
		Target	Actual	Under recovery
1	SampattiKar	10,50,000/-	8,33,797/-	2,16,203/-
2	SamekitKar	10,50,000/-	2,18,933/-	8,31,067/-
3	ShikshaUpkar	37,500/-	1,61,371/-	-1,23,871/-
4	NagriyaVikasUpkar	37,500/-	2,00,765/-	-1,63,265/-

(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	During the course of Audit it was observed that interest income is recorded on cash basis and not on accrual basis, further in absence of interest certificates we are unable to comment upon the correctness of the same.	We suggest that accounts should be linked with Autosweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	In absence of interest certificates we are unable to comment upon the same.	No such instances observed.

  
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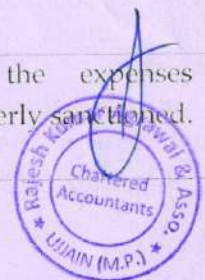




# AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20.	Discrepancies observed have been shown under the respective heads below.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed on our sample test basis observation.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances further closing balances for the month of March are not inked out.	Double checking of the balances of the Cash book should be done to avoid differences.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/ payments in correct head.
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure	All the expenses were properly sanctioned.

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	be reported and the compliance of Audit observation shall be ensured during the Audit.	which has been incurred without obtaining permission from the relevant sanctioning authority.	
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income & Expenditure records and creation of Fixed Assets.	Utilization Certificates for the purpose of audit are not prepared by the ULB.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

#### AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has maintained SD register, EMD register, Fixed asset register, Stores register
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting.	The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System.
(III)	The auditor shall verify	No separate advance register has been	It is suggested that

  
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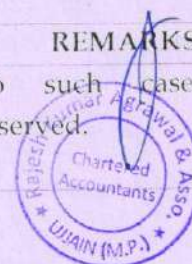


	advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	maintained by ULB.	advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.	No discrepancies observed.
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has not been properly prepared by the municipality.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Grant register is maintained by ULB.

#### AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	Audit of FDR & TDR is carried on by us on sample test check basis.	No such cases are observed.

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(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	In absence of FDR register and details of all FDR available with the ULB we are hereby unable to comment upon the same.	No such cases are observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest certificates should be taken by the ULB from bank and interest should be recorded on accrual basis and not on cash basis.	No such cases are observed.

#### AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.

  
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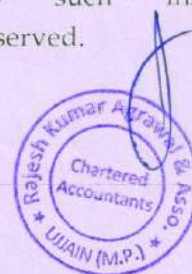


(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. As explained to us by the management during the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No bank guarantee has been issued/revoked during the year.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

#### AUDIT OF GRANTS & LOANS

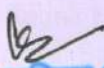
S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	The Audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilisation Certificates are prepared by the ULB.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this	HUDCO loan avail by ULB for creation of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB.	No such instances observed.

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	audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.		
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

  
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# NAGAR PARISHAD PAANKHEDI DISTT. SHAJAPUR

## RECEIPT & PAYMENT ACCOUNT 01.4.2019 TO 31.03.2020

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<b>OPENING BALANCE</b>	<b>10798775.00</b>	<b>REVENUE EXPENSES</b>	
<b>GRANTS RECEIVED</b>		Advertisement	110091.36
14 Vitt Ayog	8312000.00	Publicity	254874.00
Chungi Kshtipurti	16306000.00	Anugrah Rashi	200000.00
Mudrank Shulk	1042000.00	Audit Fees	35000.00
Rajya Vitt Ayog	2451000.00	Bank Charges	3392.19
Sadak Marramat	720000.00	Computer Exp.	67817.00
Sambal Yojna	200000.00	Diesel Exp.	633554.00
Sansad Nidhi	400000.00	Electricity Exp.	1384621.00
Swatchta Anudan	1262000.00	Festival Exp.	440284.72
Vishesh Nidhi	5000000.00	Swatchtta Exp.	4312389.42
Vidhayak Nidhi	500000.00	Duties & Taxes	500932.00
Vaniyya Kar	790000.00	Motor Repairing	132779.72
	<b>36983000.00</b>	Jal Samagri	1864510.98
<b>REVENUE RECEIPTS</b>		JCB Rent	92009.00
JalKar Bakaya	58726.00	Legal Exp.	32208.00
JalKar Chalu	201140.00	Murram Exp.	574961.00
	<b>259866.00</b>	Nasha Mukti Exp.	95060.00
Sampatti Kar Bakaya	586638.00	Nirwahan Exp.	242684.00
Sampatti Kar Chalu	247159.00	Office Exp.	524524.00
	<b>833797.00</b>	Parshad Mandey	264480.00
Samekit Kar Bakaya	145973.00	Sadak Marramat	102862.00
Samekit Kar Chalu	72960.00	Safai Samagri	859430.00
	<b>218933.00</b>	Salary & Wages	10811094.23
Nagriya Upkar Chalu	69545.00	Sambal Yojna	600000.00
Nagriya Upkar Bakaya	131220.00	Stationary & Printing	266632.00
	<b>200765.00</b>	Swagat Smaroh	18240.00
Shiksha Upkar Chalu	58804.00	Vehicle Exp.	504658.00
Shiksha Upkar Bakaya	102567.00	Telephone Exp.	20949.00
	<b>161371.00</b>	Vehicle Repairing	234102.36
PashuPanjiyan	139750.00	Plantation Exp.	115475.00
Pravesh Shulk	11465.00	Deductions	5034690.00
Bazar Baithak	130879.00	Vyaktigat Sochalaya	12240.00
Interest	1145496.00	Cash Book Difference	121704.00
Tender Form	40791.00	Vidhyut Samagri	2286536.68
Thiya Shulk	12550.00		<b>32754785.66</b>
	<b>1480931.00</b>	<b>CAPITAL EXPENSES</b>	
FDR	5000000.00	PM Awas Yojna	500000.00
CM Adhosanrachna	24000000.00	AC & Cooler	41234.00
		CC Road	5375956.60
		MM Adhosanrachna	2000000.00

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CC Tv	78693.00	
Furniture	97747.00	
Kua Khudai	389677.00	
Motor Pump	107180.00	
Naali Nirman	649355.60	
Nirman Karya	5555104.72	
Garden Exp.	1125549.00	15920496.92

CLOSING BALANCE 31262155.42

TOTAL 79937438.00

TOTAL 79937438.00

DATE : 11.09.2020

As Per Our Report On Even Date

PLACE : UJJAIN

For Rajesh Kumar Agrawal & Associates  
Chartered Accountants

CA ARPIT GARG  
PARTNER  
M. No. 422587

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**NAGAR PARISHAD PAANKHEDI DISTT. SHAJAPUR**

**INCOME & EXPENDITURE ACCOUNT 01.4.2019 TO 31.03.2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>REVENUE EXPENSES</b>		<b>GRANTS RECEIVED</b>	
Advertisement	110091.36	14 Vitt Ayog	8312000.00
Publicity	254874.00	Chungi Kshtipurti	16306000.00
Anugrah Rashi	200000.00	Mudrank Shulk	1042000.00
Audit Fees	35000.00	Rajya Vitt Ayog	2451000.00
Bank Charges	3392.19	Sadak Marramat	720000.00
Computer Exp.	67817.00	Sambal Yojna	200000.00
Diesel Exp.	633554.00	Sansad Nidhi	400000.00
Electricity Exp.	1384621.00	Swatchtta Anudan	1262000.00
Festival Exp.	440284.72	Vishesh Nidhi	5000000.00
Swatchtta Exp.	4312389.42	Vidhayak Nidhi	500000.00
Duties & Taxes	500932.00	Vanija Kar	790000.00
Motor Repairing	132779.72		<b>36983000.00</b>
Jal Samagri	1864510.98	<b>REVENUE RECEIPTS</b>	
JCB Rent	92009.00	JalKar Bakaya	58726.00
Legal Exp.	32208.00	JalKar Chalu	201140.00
Murram Exp.	574961.00		<b>259866.00</b>
Nasha Mukti Exp.	95060.00	Sampatti Kar Bakaya	586638.00
Nirwahan Exp.	242684.00	Sampatti Kar Chalu	247159.00
Office Exp.	524524.00		<b>833797.00</b>
Parshad Mandey	264480.00	Samekit Kar Bakaya	145973.00
Sadak Marramat	102862.00	Samekit Kar Chalu	72960.00
Safai Samagri	859430.00		<b>218933.00</b>
Salary & Wages	10811094.23	Nagriya Upkar Chalu	69545.00
Sambal Yojna	600000.00	Nagriya Upkar Bakaya	131220.00
Stationary & Printing	266632.00		<b>200765.00</b>
Swagat Smaroh	18240.00	Shiksha Upkar Chalu	58804.00
Vehicle Exp.	504658.00	Shiksha Upkar Bakaya	102567.00
Telephone Exp.	20949.00		<b>161371.00</b>
Vehicle Repairing	234102.36	PashuPanjiyan	139750.00
Plantation Exp.	115475.00	Pravesh Shulk	11465.00
Vyaktigat Sochalaya	12240.00	Bazar Baithak	130879.00
Deductions	5034690.00	Interest	1145496.00
Cash Book Difference	121704.00	Tender Form	40791.00
Vidhyut Samagri	2286536.68	Thiya Shulk	12550.00
	<b>32754785.66</b>		<b>1480931.00</b>
<b>SURPLUS DTY</b>	<b>7383877.34</b>		

**TOTAL**

**40138663.00**

**TOTAL**

**40138663.00**

DATE : 11.09.2020

PLACE : UJJAIN

As Per Our Report On Even Date

For Rajesh Kumar Agrawal  
Chartered Accountants

मुख्य नगर पालिका अधिकारी  
नगर परिषद पानखेड़ी (जालापीपल)

CA ARPIT GARG  
PARTNER  
M. No. 422583



# NAGAR PARISHAD PAANKHEDI DISTT. SHAJAPUR

## BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND</b>		<b>CAPITAL EXPENSES</b>	
Opening Fund	65182961.00	PM Awas Yojna	31496975.00
Add : Surplus	7383877.34	CC Road	12308881.60
	<b>72566838.34</b>	CC TV	160768.00
<b>LOANS &amp; LIABILITIES</b>		AC & Cooler	41234.00
CM Adhosanrachna	<b>24000000.00</b>	MM Adhosanrachna	8305085.00
		Ghar Ghar Sochalaya	194480.00
		Computer	29106.00
		Furniture	182427.00
		Naali Nirman	1522891.60
		Nirman Karya	8013669.72
		Garden Exp.	1125549.00
		Tractor	605000.00
		Motor Pump	107180.00
		Kachra Gaadi	167109.00
		Tube Well	1044327.00
			<b>65304682.92</b>
		<b>CLOSING BALANCE</b>	<b>31262155.42</b>
<b>TOTAL</b>	<b>96566838.34</b>	<b>TOTAL</b>	<b>96566838.34</b>


NOTE : In the Absense of Previous Year Balance Sheet current year Balance Sheet has been prepared on the basis of data available during the course of Audit.

DATE : 11.09.2020

As Per Our Report On Even Date

PLACE : UJJAIN

For Rajesh Kumar Agrawal & A.  
Chartered Accountants

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद पानखेड़ी (कालापीपल)

  
CA ARPIT GARG  
PARTNER  
M. No. 422587



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

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
राजस्व कर वसूली		Receipts in Rs.				
		2019-20	2018-19	% of Growth		
(i)	संपत्तिकर	833797.00	1044326.00	-20.16%	Negative Growth rate has been observed	Better recovery policies should be adopted
(ii)	समेकित कर	218933.00	78364.00	179.38%	Growth Rate has been observed.	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	200765.00	40431.00	396.56%	Growth Rate has been observed.	Efforts should be given on maintaining the growth rate.
(iv)	शिक्षा उपकर	161371.00	44332.00	264.01%	Growth Rate has been observed.	Efforts should be given on maintaining the growth rate.
	कुल योग	1414866.00	1207453.00	17.18%		
गैर राजस्व वसूली						
(i)	भवन भूमि किराया	0.00	0.00	0.00%	Not Applied till date	Not Applied till date
(ii)	जल उपभोक्ता प्रभार	259866.00	311050.00	-16.46%	Negative Growth rate has been observed	Better recovery policies should be adopted
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0.00	0.00	0.00%	Not Applied till date	Not Applied till date
(iv)	अन्य कर / शुल्क	294644.00	185725.00	58.65%	Growth Rate has been observed.	Efforts should be given on maintaining the growth rate.
	कुल योग	554510.00	496775.00	11.62%		
	महा योग	1969376.00	1704228.00	15.56%		

मुख्य नगर पालिका अधिकारी  
नगर परिषद पाणवेली (कासबापेठ)





2	Audit of Expenditure	The vouchers 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 statutory dues like TDS should be timely deposited in order to avoid penalty. ULB should also obtain registration under GST-TDS.	All the statutory registrations should be obtained and all the liabilities should be discharged on timely basis in order to avoid penalties.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.	Some instances were observed where there was error in carrying out closing balances further closing balances for the month of March are not calculated.	Double checking of the balances should be done in order to avoid the mistakes.
4	Audit of FDR	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order to 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 of nagar parishad.	Grant Register is not properly maintained by the ULB as the ULB is not aware of the purpose for which grant is received.	Municipality should enquire on a timely basis for clarifying the head under which the grants are provided by the government.

मुख्य नगर पालिका अधिकारी  
नगर परिषद पानवली (कालापीपल)





7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	We didn't come across any such diversion of fund.	In absence of proper grant register and the utilization certificate we are hereby unable to comment upon the same.	In absence of proper grant register and the utilization certificate we are hereby unable to comment upon the same.
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned Rs. 31,55,663/- & Revenue Exp. as mentioned Rs. 3,27,54,785/- Therefore percentage as required = $1037\%$ $(3,27,54,785/31,55,663)*100$	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 1,59,20,496/- & Total Expenditure Incurred Rs 4,86,75,282/- Therefore percentage as required = $32\%$ $(1,59,20,496/4,86,75,282)*100$	Capital Expenditure work is in progress	Nil
9	Whether all temporary advances are fully recovered or not.	As explained to us temporary advances are adjusted from the salary of the staff.	Nil	Nil
10	Whether the bank reconciliation has been regularly prepared.	Yes the bank reconciliation statement has been prepared by the parishad at the year end.	Nil	Nil

मुख्य नगर पालिका अधिकारी  
नगर परिषद पानखेड़ी (कालापीपल)





NAGAR PARISHAD PAANKHEDI DISTT. SHAJAPUR

BANK RECONCILIATION STATEMENT 31.03.2020

SBI # 4555

BALANCE AS PER PASS BOOK 89468.00

BALANCE AS PER CASH BOOK 89468.00

SBI # 9082

BALANCE AS PER PASS BOOK 1847200.52

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

08.04.2019 37200.00 37200.00

BALANCE AS PER CASH BOOK 1884400.52

SBI # 3652

BALANCE AS PER PASS BOOK 386989.51

BALANCE AS PER CASH BOOK 386989.51

CBI # 9534 ADHOSANRACHNA


BALANCE AS PER PASS BOOK 21500000.00

BALANCE AS PER CASH BOOK 21500000.00

CBI # 5233

BALANCE AS PER PASS BOOK 162832.45

BALANCE AS PER CASH BOOK 162832.45

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद पानखेडी (कालापीपल)





CBI # 3019

BALANCE AS PER PASS BOOK	747543.09
ADD: AMOUNT DR IN PASS BOOK NOT IN CASH BOOK	
27.09.2019 438938.00	438938.00
BALANCE AS PER CASH BOOK	<u>1186481.09</u>

CBI # 4383


BALANCE AS PER PASS BOOK	840000.00
BALANCE AS PER CASH BOOK	<u>840000.00</u>

CBI # 1518

BALANCE AS PER PASS BOOK	3411822.06
BALANCE AS PER CASH BOOK	<u>3411822.06</u>

AXIS # 5634

BALANCE AS PER PASS BOOK	671510.00
BALANCE AS PER CASH BOOK	<u>671510.00</u>

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद पानखेड़ी (कालापौषल)





AGAR PARISHAD PAANKHEDI DISTT. SHAJAPUR

EXPENDITURE INFORMATION YEAR 2019-20

Division	District	ULB Name	REVENUE EXPENDITURE					CAPITAL EXPENDITURE			TOTAL EXPENDITURE
			Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
Ujjain	Shajapur	Pankhedi	10811094.00	3469963.00	18473729.00	0.00	0.00	15920496.00	0.00	0.00	48675282.00

मुख्य नगर पालिका कार्यालय  
नगर परिषद पाणक़ेडी (कालापीपल)



मुख्य नगर पालिका कार्यालय  
नगर परिषद पाणक़ेडी (कालापीपल)