



# MAYUR THAKKAR & CO.

CHARTERED ACCOUNTANT

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

Email ID- [cjain022@gmail.com](mailto:cjain022@gmail.com)

Mobile number- 9806179002,9340148415

## **AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF NAGAR PALLIKA PARISHAD SHUJALPUR DIST SHAJAPUR (M.P)**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Pallika Parishad Shujalpur . 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 Par;
  - 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” along with its sub schedules B-I to B-II.
  - Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in “Annexure B-I”.
  - Subject to above,-
- I. 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;
  - II. 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.
  - III. 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’ do not give a true and fair view of the Receipts and Payments account of the Nagar Pallika Parishad Shujalpur for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 14.09.2020

FOR : Mayur Thakkar & Company

CA. Chirag Jain

Partner

Membership number - 433671

UDIN : 20433671AAAAFQ1522

Chief Executive Officer  
Municipal Council Shujalpur






**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 Yatri kar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no fixed assets register were maintained by ULB and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.
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. Miscellaneous fees and Miscellaneous income of Rs 2325341/- and Rs 35258/- has been shown in receipt and payment account. ULB is advised to book the respective income in respective heads.
7. 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.

  
Chief Municipal Officer  
Municipal Council Shujapur

  
Chartered Accountant  




8. SBI Indore City N-19 bank statement is not available with ULB. On Discussion with the management of ULB this account has not in record of state bank of India. We suggest that proper procedures should be adopted by ULB to take statement in accordance with banking regulations. As on 31<sup>st</sup> March 2020 balance is Rs 95802/-.
9. 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 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. However details/proper sanctioning of such additional work was not provided to us for verification.
10. In case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records. It is not possible to verify whether the payment is made as per the contract terms & whether any excess amount has been paid to the vendors.
11. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
12. Fixed asset register is not maintained and stores 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.
13. 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.
14. We come to notice that ULB has received notice under Employees provident fund organisation. On discussion we found that several notice has been issued on different dates but one notice copy has been served to us during the course of audit dated 28/05/2020 demanding amount of Rs 5042402/-.
15. Income tax TDS notice also has been pending for different financial year. The details has been mentioned below:

Financial year	Amount
2008-09	Rs 113280/-
2009-10	Rs 159120/-
2010-11	Rs 346690/-
2011-12	Rs 57430/-
2012-13	Rs 54440/-

Chartered Accountant  
Municipal Council Shujalpur

*Diya Jain*



2013-14	Rs 110940/-
2014-15	Rs 22390/-
2015-16	Rs 12000/-
2016-17	Rs 23530/-
2017-18	Rs 17420/-
2018-19	Rs 17400/-
2019-20	Rs 47720/-
<b>Total</b>	<b>Rs 982360/-</b>

We suggest that ULB should take appropriate action against such TDS notice to avoid further interest and late fees.

15. We have audited only main cash book certain other cash book also maintains by ULB such labour welfare etc . We do not audit the same and balance of such other cash book is not incorporated in main cash book. We suggest that such balances to be incorporated in main cash book to ascertain accurate results of financial position of ULB.

*Chiaag Jain*



*ML*

Chief Executive Officer  
Municipal Council Shujalpur



**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, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in " <b>Annexure - B-I</b> ".	Percentage of revenue collection has been increased in all the kar except in Samekit kar (both for current year & receivables), Water tax (Current year & receivables) & Shop rent for current year only. 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 test check basis from the	No discrepancies observed.

*Chief Municipal Officer*  
Municipal Corporation, ...

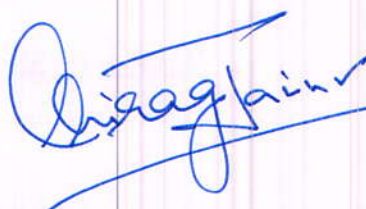
*Signature*





		counterfoils of the receipt books 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.	
(V)	Entries in Cash Book should be verified.	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.	The posting of receipts and payment should be done under proper heads.
(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 except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in <b>Annexure "B-II"</b> .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.  <b>Refer Annexure "B-II" for detailed.</b>
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. It is recorded only at the time, it is credited to the Bank account of the ULB.	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. Also the ULB should timely Renew its Fixed Deposit.
(VIII)	The Cases were investments are made	There exist no investments except Fixed deposits with Bank. FDRs	Municipality is bearing interest loss by not

  
 Chief Municipal Officer  
 Municipal Council, Anjalgaon

  
 Chartered Accountant





on lesser interest rates shall be brought to the notice of Commissioner/CMO.	are invested at the prevailing interest rate.	keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done.
--	---	---

#### 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.	On Sample test check basis we observed following discrepancies in audit of expenditure
	<p>a.) Payment to Patel engineering for water works having GST number <b>23AEXPP1954R1ZH</b>. On verification it was found that GST number has been cancelled from 15.04.2019 till date of audit report and substantial payment has been made to Patel engineering workshops and Machinery stores. ULB has huge loss of GST payment due to cancellation of number.</p> <p>b.) In case of Payment to Professionals ,TDS has been deducted at the rate of 2% instead of 10%.</p> <p>c.) Voucher number 371 dated 12 th July 2019 Payment to rahul deshमुख (Contractor ) for cleaning of water tank of ward no 08. As per Work order he was supposed to pay Rs 10,000/- but actual payment made of Rs 20,000/-.</p>		
(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.	Discrepancies observed has been mentioned supra:
(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.	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.	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct	It is advisable that municipality should book expenses/ payments in correct head.

Chief Executive Officer  
Municipal Council Shulitane

*[Signature]*





		<p>figures.</p> <p>Also The ULB have maintained a Single Cash Book &amp; Bank Accounts for all the State received Grants &amp; ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there is high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.</p>	
(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 be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(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.	ULB has not provided the Utilization Certificates for the purpose of audit.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
(ix)	The auditor shall verify that all the temporary advances have been	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB

Chief Monitoring Officer  
Municipal Council Bhujaloo

*Chirag Jain*





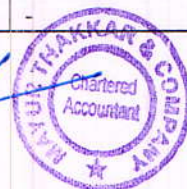
	fully recovered.		So that proper recovery of advances should be done.
--	------------------	--	---

### 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 not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.
(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 following clerical mistake has been found while entry has been done in cash book which has been mentioned below :	Double checking of books of accounts to be done to avoid differences.

Date	Particulars	Debit	Credit
08.08.2019	Totalling mistake in bank 48624	-	Rs 2000/-
09.08.2019	Totalling mistake in bank 48624	Rs 20/-	-
20.08.2019	Totalling mistake in bank 48624	-	Rs 8.38/-
04.09.2019	Totalling mistake in bank 48624	Rs 40/-	-
04.10.2019	Totalling mistake in bank account total	Rs 40745/-	-
11.12.2019	Totalling mistake in	Rs 9.50/-	-

  
 Chief Municipal Officer  
 Municipal Corporation, Shulistana





	SBI Indore City 1039		
15.12.2019	Totalling mistake in SBI Indore City 1039	Rs 99/-	-
<b>Total</b>		<b>Rs 40913.50/-</b>	<b>Rs 2008.38/-</b>

(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and following discrepancies observed by us has been mentioned below:	Discrepancies mentioned below:

1. Opening balance difference has been found in following accounts the details has been mentioned below:

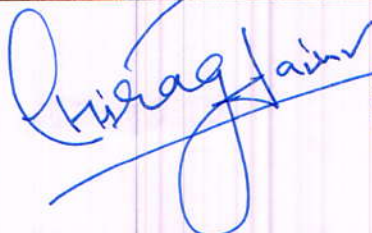
Account number	Amount
SBI 0256	Rs 14150.50/-
SBI 4086	Rs 494673/-
CCB 5056	Rs 162948/-
Bandhan Bank 6255	Rs 494100/-
SBI 0475	Rs 8083075/-
PNB 8624	Rs 787832.85/-
SBI 1039	Rs 505773.21/-

2. Debits in books but no corresponding credits in pass books ;

Account number	Amount
SBI 1039	Rs 2863730/-
PNB 48624	Rs 2050000/-
SBI 0475	Rs 9187757/-
Bandhan Bank 6255	Rs 667901/-

3. Various entry mentioned in Bank reconciliation statement related to TDS , GST, labour tax has not been cleared . For detailed refer Bank reconciliation statement.

  
**Chief Municipal Officer**  
 Municipal Council Shujate



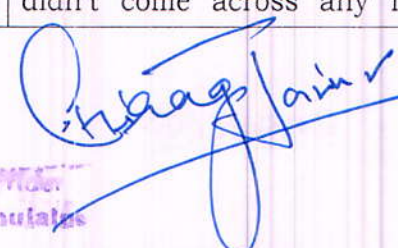




(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. Receipts and payment are verified from grant register and no discrepancies have been observed.	Balance of Grant register not inked out.
(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 receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

#### AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. It is recorded only at the time, it is credited to the Bank account of the ULB.	FDR to be renewed timely so that proper interest accrued during such period can be recorded and we suggest that ULB should obtain TDs certificate from bank to properly account for interest in books of account.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	ULB have not properly recorded the Interest on the FDR timely. Also the FDR renewed depository receipt have not been obtained after maturity of last FDR.	FDR to be renewed timely so that proper interest accrued during such period can be recorded.
(III)	Cases where FDR & TDR are kept at low rate of interest than	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances	No discrepancies were observed.

  
 Chief Municipal Officer  
 Municipal Council Shulajin



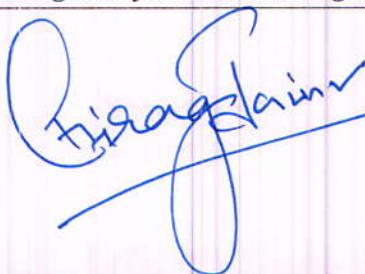


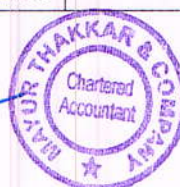
	the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	where the FDRs have been kept at low rate of interest than the prevailing market rate.	
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books.	We suggest Municipality should record the interest earned on FDRs as and when the same are renewed.

### 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.
(IV)	The bank guarantee, if received in lieu of bid processing fee/performance	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee	No Such instances have been found.

  
 Chief Municipal Officer  
 Municipal Council Shulajin







	guarantee shall be verified from the issuing bank.	has been issue and no guarantee has been expired as explained to us by Municipality.	
(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.	We have verified Grants given by CG and its utilization during the course of audit.	Balance of Grant register cannot be inked out.
(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.	Balance of Grant register cannot be inked out.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment	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. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.

  
**Chief Municipal Officer**  
**Municipal Council Shujin**





	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

*Chirag Jain*



*A*

Chief Executive Officer  
Municipal Council Shrinagar



**Annexure-"B-I"****Comparative chart as required by Scope head 1 (subhead 3)**

Particulars	2019-20 (A)	2018-19	% of growth
Sampatti Kar current year	1815577/-	1703768/-	6.56%
Sampatti kar Previous year	5114252/-	946871/-	440.12%
Samekit Kar Current year	863213/-	1179700/-	-26.82%
Samekit Kar Previous year	1424740/-	1904728/-	-25.20%
Shiksha Upkar current year	16354/-	21335/-	-23.35%
Shiksha upkar Previous year	802438/-	192019/-	317.90%
Water tax current year	2460837/-	2463885/-	0.12%
Water Tax receivables	1569775/-	1760995/-	-10.86%
Nagariya Vikas upkar current year	286998/-	247546/-	15.94%
Shop Kiraya Current year	685322/-	845267/-	-18.92%
Shop Kiraya Previous year	410465/-	248623/-	65.10%

**Annexure "B-II"****Details Regarding Revenue collection against the Budgeted Targets**

S.No.	Particulars	Audited Actual 18-19 (A)	Budget 19-20 (B)	Audited Actual 19-20 (C)	Growth In Budget as compared to 18-19 % (B-A)/A*100	Actual Achievement 19-20 in % (C/B)*100
1	Sampatti Kar current year	1703768/-	4039500/-	1815577/-	137.09%	44.95%
2	Sampatti kar Previous year	946871/-	3019000/-	5114252/-	218.84%	169.40%
3	Samekit Kar Current year	1179700/-	549000/-	863213/-	-53.46%	157.23%

*Handwritten signature*  
 Chief Municipal Officer  
 Municipal Council Shulajale


*Handwritten signature*

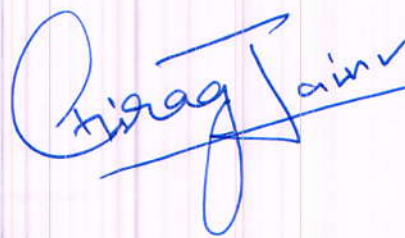




4	Samekit Kar Previous year	1904728/-	6050500/-	1424740/-	217.66%	23.55%
5	Shiksha Upkar current year	21335/-	817000/-	16354/-	3729.38%	2.00%
6	Shiksha upkar Previous year	192019/-	1000000/-	802438/-	420.78%	80.24%
7.	Water tax current year	2463885/-	5010000/-	2460837/-	103.34%	49.12%
8.	Water Tax receivables	1760995/-	5076000/-	1569775/-	188.25%	30.92%
8.	Nagariya Vikas upkar current year	247546/-	400000/-	286998/-	61.59%	71.75%
9.	Shop Kiraya Current year	845267/-	2070000/-	685322/-	144.89%	33.11%
10.	Shop Kiraya Previous year	248623/-	4012500/-	410465/-	1513.88%	10.23%

The above data reveals that Budgets estimated of income are estimates on very higher side. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

  
Chief Municipal Officer  
Municipal Council Shulista







**NAGAR PALLIKA SHUJALPUR, DISTRICT SHAJAPUR**  
Balance Sheet as on 31.03.2020

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs.)
<b>Capital Account</b>			<b>4 Capital Expenditure and assets</b>		
Less: Deficit	13521588.69		Ward baundart at Ward no 11	115439.00	
Opening Balance : Rs 2986775.23			410 Fixed assets	389492097.54	
Add: Deficiency DTY : Rs 37371341	-40360116.00	-26838527.31	411- Accumulated Depreciation	-38006277.00	
			412- Capital WIP	170824161.93	
<b>Current Liabilities</b>			421- Investment other funds	500000.00	
Sundry Creditors	973603.86	973603.86	430- Stock in Hand	7138501.72	
			Rectification/Clerical error	2018567.69	
			431- Sundry Debtors	-17977024.00	
			460 - Loans , Advances and Deposit	2351642.00	
			470- Other Assets	10903540.00	527360648.88
<b>3. Capital Receipts and Liabilities</b>			<b>Current assets</b>		
310 : Municipalities General Fund	47338776.87		Allahabad Bank 6874	45174.00	
311 : Earmarked Fund	-992434.00		Bandhan bank 6255	89561.61	
312 - Reserve fund	174350800.00		Bandhan bank 981759	2629956.00	
320 : - Grant , Contributions for specific purposes	315215169.27		CC Bank 433	44231.00	
330 : Secured Loans	24000000.00		IDBI bank 25452	5773.00	
340 : Deposit received	78717312.63		Jila Shahkari bank 5056	62373.78	
341 : Deposit works	-4423492.00		Jila Sahakari bank 4426	58846.00	
350: Other Liabilities	-9908181.44		Narmada malwa bank 001	170633.00	
360 : Provisions	2937668.00	627235619.33	PNB 48624	193670.63	
			RRb bank 01	1076706.51	
			SBI A/c 4086	2167329.50	
			SBI FDR no 409	1047131.00	
			SBI ID5MT 97138	599519.00	
			Sbi Indore city 1039	1763652.47	
			Sbi Indore City N-19	95802.00	
			State bank of Shujalpur 0475	33810722.73	
			Sbi mandi 4256	2749141.07	
			Sbi Shujalpur City 3621	3279672.70	
			Cash balance	5665.00	
			Axis bank 650	17437.00	
			HDFC 41080	24097049.00	74010047.00
<b>Total (Rs)</b>	<b>601370695.88</b>	<b>601370695.88</b>	<b>Total (Rs)</b>	<b>601370695.88</b>	<b>601370695.88</b>

DATE :14.09.2020

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE

Chief Municipal Officer  
Municipal Council Shujalpur





**NAGAR PALLIKA SHUJALPUR, DISTRICT SHAJAPUR**

**Receipts & Payment Account for the Year ended 31.03.2020**

Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
<b>To Opening Balances as per Cash Books</b>			<b>Revenue Expenditure</b>		
<b>Allahabad Bank 6874</b>	45174.00		<b>Establishment Expenses</b>		
Bandhan bank 6255	5857575.00		21010-11 Salaries and allowances staff	44596518.00	
Bandhan bank 981759	1197956.00		21010-21 Wages	20821376.00	
CC Bank 433	44231.00		21020-01 Remuneration and fees Mayor	72000.00	
IDBI bank 25452	5773.00		21020-02 remuneration and fees councillors	540480.00	
Jila Shahkari bank 5056	1174325.00		21020-04 Arrear Salary	68597.00	
Jila Sahakari bank 4426	58846.00		21020-51 Compensation to staff	35000.00	
Narmada malwa bank 001	170633.00		21020-71 Staff training expenses	29000.00	
PNB 48624	1531016.07		21040-01 Dath Cum retirement benefit	160000.00	
RRB bank 01	711951.01		21040-11 leave encashment	813850.00	
SBI A/c 4086	4448997.50		21040-21 Provident fund contribution	6780491.00	
SBI FDR no 409	1047131.00		29230-00 Transfer to provident fund	1656044.00	
<b>SBI IDSMT 97138</b>	599519.00		31170-02 CPF	1124442.00	76697738.00
Sbi Indore city 1039	208021.14				
Sbi Indore City N-19	95802.00		<b>Administrative expenses</b>		
State bank of Shujalpur 0475	41037710.68		22010-02 rent others	65087.00	
Sbi mandi 4256	2551641.07		22011-00 Consolidated Office and Maintenance	29632.00	
Sbi Shujalpur City 3621	5794496.67		22011-01 Electricity charges	10625597.01	
Cash balance	5665.00	66586464.14	22012-01 Telephone expenses	106424.09	
			22012-01 Web Internet	12847.00	
<b>Revenue Receipts</b>			22012-21 Postage expenses	500.00	
1- Revenue			22020-00 Books and periodicals	34000.00	
11001-01 Property tax on residential use	400.00		22020-02 News Papers	25729.00	
11001-31 Consolidated Integrated Sametkit kar on properties	863213.00				
11002-01 Unmetered Water Supply - Domestic	2177999.00		22021-01 Printing expenses	332409.00	
11003-01 Surcharge on Water - Domestic	282838.00		22021-02 Stationery expenses	227976.00	
11006-00 Education tax	16354.00		22021-03 computer Stationery and consumables	13624.00	
11008-00 Tax on animals	10415.00		22021-04 photograph expenses	33730.00	
11010-00 Professional tax	1664.00		22030-05 Travelling and conveyance staff	55635.00	
110013-00 Export tax	501000.00		22030-11 Fuel Petrol and diesel Own vehicles	4267516.55	
11080-00 Consolidated other taxes	2088000.00		22030-21 Hire and conveyance expenses	226796.00	
11080-11 Development tax	30083.00		22040-01 Office buildings - insurance	500.00	
11080-21 town development cess	256915.00		22040-02 Vehicles - Insurance	100521.00	
11080-31 toll tax	59730.00		22050-02 Government audit	146300.00	
11080-41 Education cess	364316.00		22051-01 legal fees	114328.00	
CCST	99470.70		22051-03 Cost of suits/ Comprimises	93176.30	
SGST	99472.70		22052-01 Technical fees	21000.00	
11090-01 Property tax	1815177.00		22052-11 Legal fees	39000.00	
13010-01 Rent from markets	682559.00		22052-21 Consultancy fees	453262.50	
13010-02 Rent from Shopping complexes	2762.00		22060-01 Advertisement expenses	1385708.96	
13010-11 Mutation fee	725.00		22060-11 Publicity Expenses	1036998.90	
13010-12 Quarter rent	18600.00		22060-31 Cultural Events	228190.64	
30-01 Lease rentals	36000.00		22060-32 National festival expenses	17980.00	
14011-01 Trade Licence fees	2000.00		22060-33 religious festival expenses	631238.20	
14011-03 Licencing fees from Hawkers	483980.00		22060-36 Prizes and felicitation function expenses	527742.14	
14011-02 Licencing fees from Slaughter houses	38863.00		22080-00 consolidated other Administrative expenses	32950.00	
14011-18 Incgme from provider of telephone service	50000.00		22080-01 expenses for meeting of corporation MIC	68383.76	
14012-01 Fees for Sanction of building plan	52000.00		22080-02 guest entertainment expenses	127708.00	
14013-01 Fees from Copies of plan	1354.00		22080-03 Swagat Smaroh Expenses	2746.00	



Chief Executive Officer  
Nagar Palika Shujalpur



14013-02 Birth and death registration certificates	21255.00		22080-51 Miscellaneous expenses	39050.00		21204240.55
14015-02 Agreement fees	140.00		22080-52 photocopy expenses	9.5		
14015-03 Building construction regularization fees	50000.00		24070-00 Bank Charges			
14020-00 Penalties and fines	127.00					
14040-10 Delay fees	56324.00		<b>Operation and Maintenance expenses</b>			
14040-11 Meter connection charges	2000.00		23010-01 Sturdy Creditors	745961.48		
14040-14 Miscellaneous fees	2325341.00		23010-01 Water works	3188484.65		
14040-17 Ration card fees	1935.00		23010-02 Street lighting	827349.00		
14050-01 litter and debris collection charges	114322.00		23010-10 Bulk purchase of Power	939088.30		
14050-02 Septic tank cleaning charges	2500.00		23020-00 Consolidated Bulk Purchases	4071869.42		
14050-09 Charges for supply of Water by tankers	250.00		23020-01 raw Water	19410.00		
14070-04 Services charges	100000.00		23020-02 Bulk purchase water treatment chemicals	4769314.83		
15011-01 Sale of tender papers	48000.00		23020-30 Bulk purchase Medicine	95760.00		
15011-02 Sale of Ration card	440.00		23020-70 Bulk purchase - others	905665.40		
15040-00 Consolidated Hire charges of vehicles	120350.00		23040-01 hire charges Of Machines	1552110.18		
			23050-00 Consolidated repairs and Maintenance Infrastructure assets	231688.57		
14040-15 Group Insurance	2670.00		23050-01 Concrete Roads	381141.79		
35090-03 Sales Proceeds Stores	5750.00		23050-02 Mettalic road	67130.00		
43110-01 Property tax receivable - Current year	5108652.00		23050-05 Road Repair	327193.05		
43110-07 Property tax receivable - Others	5600.00		23050-12 Open Drains	514940.04		
43120-00 Consolidated receivable for other taxes	1424740.00		23050-21 Water ways	1915837.66		
43120-01 other tax receivable - Current year	862686.00		23050-22 Borewell	40000.00		
43120-04 Other tax receivable	7650.00		23050-23 open wells	108306.00		
43130-01 Water Supply receivable Current year	3363.00		23050-24 Water reservoirs	59760.00		
43130-04 Water Supply receivable - Year 3	200.00		23050-30 Water treatment plant	597403.82		
43130-05 Water Supply receivable Others	1566212.00		23050-51 Garbage Clearance	20000.00		
43140-01 Rent receivable current year	410465.00		23050-52 hand Pump Repair	517272.00		
43140-06 Education cess	802438.00		23051-00 Consolidated repair and Maintenance & Civic Amenities	40890.00		
43140-11 lease rentals	29130.00		23051-01 park Nurseries and garden	142468.80		
			23051-03 Palyground and Garden	159114.00		
<b>Assigned revenue and compensation</b>			23051-11 Markets and complexes	22646.00		
32080-12 Beneficiary toilet Contribution	228667.00		23051-21 Public toilets	302174.00		
12010-11 Stamp Duty on transfer of properties	1578784.00		23051-31 Street lights	314736.68		
12010-21 Passenger tax	609000.00		23052-01 office buildings	99909.30		
12020-21 Compensation in lieu of Octroi	55281718.00		23052-02 Community buildings	28751.44		
12020-21 Compensation in lieu of pilgrim tax	1838000.00		23052-30 Bus stand	6300.00		
12020-31 Other compensation	1376584.00		23053012 ICB receipts	194432.00		
			23053-01 motor car	192653.20		
			23053-02 jeep	154615.20		
<b>Interest Income</b>			23053-03 Bus	52725.00		
17110-00 Consolidated interest from bank accounts	1907810.00					
			23053-04 trucks	12550.00		
<b>Capital Receipts &amp; Liabilities</b>			23053-06 Cranes	18200.00		
<b>Grants, Contributions for Specific Purposes</b>			23053-08 Fire tenders	121627.00		
32020-12 Mulbhoot	4146000.00		2305310 Damier	224045.00		
32010-10 UIDSMt yojana Anudan	600000.00		23053-10 tractor	480919.03		
32010-31 MPLAD (local area development fund	201267.00		23055-01 Air conditions	3090.00		
32020-01 Grants From State finance commission	3157000.00		23055-02 Computers	26610.00		
32020-06 14 th finance commission	26671000.00		23055-05 refrigerators	8500.00		
32020-09 Grants for Swachita	497000.00		23055-06 Water coolers	3500.00		
32020-11 Grants for road development	1410000.00		23055-11 Survey Drawing and equipment	1088930.40		
32020-21 M.L.A Lad Fund	100000.00		23056-02 Consolidated electrical appliances	35888.00		
32020-51 Other Grants	17361998.00		23059-00 r&M others	87210.00		

Chief Municipal Officer  
Municipal Council Shulinas





<b>Loans and liabilities</b>								
33050-01 HUDCO loan		24000000.00		78164265.00	23080-05 Water tankers	565797.43		26308766.67
<b>Deposits &amp; Advances</b>					<b>Programme expenses</b>			
19220-00 Transfer into gratuity and leave salary fund	950229.00				25010-00 Election expenses	504647.00		
19230-00 Transfer into provident fund	5255808.00				25020-03 Education programme expenses	96471.20		601118.20
19240-00 Family Welfare Fund	129400.00							
31170-02 General provident fund	131400.00				<b>Capital Expenditure &amp; Assets</b>			
34010-04 Royalty	440827.00				<b>Capital WIP and Fixed assets</b>			
34010-11 Security deposit	829632.25				41010-03 parks and gardens	569220.00		
35011-09 Employee salaries payable	1239414.00				41010-04 Stadiums	223992.00		
35020-22 TDS Contractors	240428.00				41010-15 Khuli Bhumi Akodiya Road Shail Kumar Stadium	127250.00		
35020-23 Trade tax deduction	45522.76				41020-00 consolidated building	428169.01		
35020-35 other deduction	154917.00				41020-01 office buildings	1636430.66		
35030-03 Vat payable	323195.23				41020-02 Community building	919126.65		
46010-00 Consolidated loans and advances to employees	214428.00				41020-07 Shopping centres	59000.00		
					41020-11 temples	1315876.57		
					41020-21 public toilet	1116026.59		
<b>Miscellaneous Receipts</b>					41020-26 Cmo resident quarters	177107.91		
18050-01 Lapse cheque	82320.00				41020-32 Shopping complex at Mandi bus stand	35271.40		
18080-00 Miscellaneous income	35258.00			117578.00	41030-00 Consolidated road	13909601.44		
					41030-01 under ground drains	576489.88		
					41031-02 Open drains	1139130.01		
					41031-03 Open drains at ward no 01	162564.98		
					41031-03 Open drains at ward no 04	40141.94		
					41031-03 Open drains at ward no 09	109398.98		
					41031-03 Open drains at ward no 11	47819.57		
					41031-03 Open drains at ward no 12	63880.93		
					41031-03 Open drains at ward no 14	96391.54		
					41031-03 Open drains at ward no 23,24 and 25	2363340.10		
					41032-00 Water ways	2762029.24		
					41033-01 Lamp posts	363747.67		
					41033-05 Street Light tubes	94050.00		
					41034-02 culverts	410873.20		
					41034-04 other bridges	92228.33		
					41040-00 Consolidated P&M	529302.00		
					41050-00 vehicles	974479.32		
					41060-00 office and office equipments	467751.20		
					41070-00 furniture and fittings	965149.13		
					41240-11 roads and bridges	164794.93		
					4301012 Alum purchase	968670.84		32909306.02
					<b>Loans, advances and deposits</b>			
					31250-00 Consolidated General reserve	200000.00		
					34010-04 Royalty	585468.00		
					34010-11 Security deposit	1041708.42		
					34180-01 labour welfare scheme	5060000.00		
					4601000 Consolidated loans and advances	50000.00		6937176.42
					<b>Statutory Dues</b>			
					35020-22 TDS contractors	418863.83		
					35020-23 Trade tax deduction	483680.53		
					35020-35 Other deductions	229122.96		
					35030-03 VAT payable	953382.60		2084049.92


Chief Municipal Officer  
 Municipal Council, Shriharur



			Closing balance	
			Allahabad Bank 6874	45174.00
			Bandhan bank 6255	89561.61
			Bandhan bank 981759	2629956.00
			CC Bank 433	44231.00
			IDBI bank 25452	5773.00
			Jila Shahkari bank 5056	62373.78
			Jila Sahakari bank 4426	58846.00
			Narmada malwa bank 001	170633.00
			PNB 48624	193670.63
			RRB bank 01	1076706.51
			SBI A/c 4086	2167329.50
			SBI FDR no 409	1047131.00
			SBI IDSMIT 97138	599519.00
			Sbi Indore city 1039	1763652.47
			Sbi Indore City N-19	95802.00
			State bank of Shujalpur 0475	33810722.73
			Sbi mandi 4256	2749141.07
			Sbi Shujalpur City 3621	3279672.70
			Cash balance	5665.00
			Axis bank 650	17437.00
			HDFC 41080	24097049.00
			Total (Rs)	240752502.78
			Total (Rs)	240752502.78

DATE :14.09.2020

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE

*K. R. Thakkar*



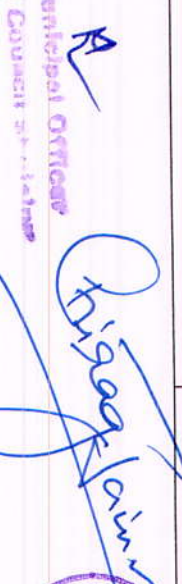
*R*


Chief Executive Officer  
Municipal Council, Ujjain



**NAGAR PALIKA SHUJALPUR, DISTRICT SHAJAPUR**  
Income & Expenditure Account for the Year ended 31.03.2020

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Amount (Rs)
<b>Revenue Expenditure</b>			<b>1- Revenue</b>		
<b>Establishment Expenses</b>			11001-01 Property tax on residential use	400.00	
21010-11 Salaries and allowances staff	44596518.00		11001-31 Consolidated Integrated Samekti kar on proper	863213.00	
21010-21 Wages	20821376.00		11002-01 Unmetered Water Supply - Domestic	2177999.00	
21020-01 Remuneration and fees Mayor	72000.00		11003-01 Surcharge on Water - Domestic	282838.00	
21020-02 remuneration and fees councillors	540480.00		11006-00 Education tax	16354.00	
21020-04 Arrear Salary	68597.00		11008-00 Tax on animals	10415.00	
21020-51 Compensation to staff	35000.00		11010-00 Professional tax	1664.00	
21020-71 Staff training expenses	29000.00		11001-3-00 Export tax	501000.00	
21040-01 Bath Curn retirement benefit	160000.00		11080-00 Consolidated other taxes	2088000.00	
21040-11 leave encashment	1193868.00		11080-11 Development tax	30083.00	
21040-21 Provident fund contribution	6780491.00		11080-21 town development cess	256915.00	
29230-00 Transfer to provident fund	1656044.00		11080-31 toll tax	59730.00	
			11080-41 Education cess	364316.00	
			CCST	99470.70	
<b>Administrative expenses</b>			SGST	1815177.00	
22010-02 rent others	65087.00		11090-01 Property tax	682559.00	
22011-00 Consolidated Office and Maintenance	29632.00		13010-01 Rent from markets	2763.00	
22012-01 Electricity charges	10625597.01		13010-02 Rent from Shopping complexes	725.00	
22012-01 Telephone expenses	106424.09		13010-11 Mutation fee	18600.00	
22012-11 Web Internet	12847.00		13010-12 Quarter rent	36000.00	
22012-21 Postage expenses	500.00		13080-01 Lease rentals	2000.00	
22020-00 Books and periodicals	34000.00		14011-01 Trade Licence fees	483980.00	
22020-02 News Papers	25729.00		14011-03 Licencing fees from Hawkers	38863.00	
22021-01 Printing expenses	332409.00		14011-02 Licencing fees from Slaughter houses	50000.00	
22021-02 Stationery expenses	227976.00		14011-18 Income from provider of telephone service	52000.00	
22021-03 computer Stationery and consumables	13624.00		14012-01 fees for Sanction of building plan	1354.00	
22021-04 photograph expenses	33730.00		14013-01 fees from Copies of plan	21255.00	
22030-05 Travelling and conveyance staff	55635.00		14013-02 Birth and death registration certificates	140.00	
22030-11 Fuel Petrol and diesel Own vehicles	4267316.55		14015-02 Agreement fees	50000.00	
22030-21 Hire and conveyance expenses	226796.00		14015-03 Building construction regularization fees	127.00	
22040-01 Office buildings - insurance	500.00		14020-00 Penalties and fines	56324.00	
22040-02 Vehicles - insurance	100521.00		14040-10 Delay fees	2000.00	
22050-02 Government audit	146300.00		14040-11 meter connection charges	232341.00	
22051-01 legal fees	114328.00		14040-14 Miscellaneous fees	1935.00	
22051-03 Cost of suits/ Comprimises	93176.30		14040-17 Ration card fees	114322.00	
22052-01 Technical fees	21000.00		14050-01 litter and debris collection charges	2500.00	
22052-11 Legal fees	39000.00		14050-02 Septic tank cleaning charges	100000.00	
22052-21 Consultancy fees	453262.50		14050-09 Charges for supply of Water by tankers	48000.00	
22060-01 Advertisement expenses	1385708.96		14070-04 Services charges	440.00	
22060-11 Publicity Expenses	1036998.90		15011-01 Sale of Ration card	120350.00	
22060-31 Cultural Events	228190.64		15040-00 Consolidated Hire charges of vehicles	2670.00	
22060-32 National festival expenses	17980.00				
22060-33 religious festival expenses	63128.20		14040-15 Group Insurance		12881545.4

  
**Chief Municipal Officer**  
 Municipal Council, Shajapur









2305310 Dangler	224045.00				
23053-10 tractor	488619.09				
23055-01 Air conditions	3090.00				
23055-02 Computers	26610.00				
23055-05 refrigerators	8500.00				
23055-06 Water coolers	3500.00				
23055-11 Survey Drawing and equipment	1088930.40				
23056-02 Consolidated electrical appliances	32288.00				
23059-00 r&M others	87210.00				
23080-03 Garbage & Clearance expenses	24798.00				
23080-05 Water tankers	565797.43	25689145.25			
<b>Programme expenses</b>					
25010-00 Election expenses	501647.00				
25020-03 Education programme expenses	96471.20	601118.20			
<b>Total (Rs)</b>	<b>123447878.00</b>	<b>123447878.00</b>	<b>Total (Rs)</b>	<b>123447878.00</b>	<b>123447878.00</b>

DATE :14.09.2020

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE



*Signature*

*Signature*  
**Chief Municipal Officer**  
**Municipal Council, Ujjain**



Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2018-19				
(i)	संपत्तिकर	2650639	Year 2019-20	% of Growth	161.44%	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.
(ii)	समीकित कर	3084428	2287953		-25.82%	ULB founds slow in recovery of Samekit kar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.
(iii)	नगरीय विकास उपकर	247546	286998		15.94%	Satisfactory performance has been observed
(iv)	शिक्षा उपकर	213354	818792		283.77%	Satisfactory performance has been observed
	कुल योग	6195967	10323572			
(i)	नगर राजस्व वसूली	1093890	1095787		0.17%	ULB founds slow in recovery of Dukan Kiraya
(ii)	जल उपभोक्ता प्रार	4224880	4030612		-4.60%	ULB found slow in recovery of Jal Kar
(iii)	दोस अतिरिक्त प्रदान उपभोक्ता प्रार	0	0			
(iv)	अन्य कर / शुल्क	0	0			
	कुल योग	5318770	5126399			
	महा योग	11514737	15449771			



Chartered Accountant  
Mayur Thakkar & Company



2	Audit of Expenditure	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y. 2019-20.	No Discrepancies observed on our sample test basis observation except mentioned in Annexure B	No Discrepancies observed on our sample test basis observation except mentioned in Annexure B
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions except mentioned in Annexure B	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.	Refer Annexure B for detailed
4	Audit of FDR	The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. It is recorded only at the time, it is credited to the Bank account of the ULB.	FDR to be renewed timely so that proper interest accrued during such period can be recorded and we suggest that ULB should obtain TDs certificate from bank to properly account for interest in books of account.	
5	Audit of Tenders/Bids	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.	It was observed that contracts could not be completed on time due to various reasons. Registers for Security Deposit details and Tenders sold details are not maintained.	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 time frame.
6	Audit of Grants & Loans	We have verified Grants given by CG and its utilization during the course of audit.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The municipality is not sure of the head under which some grants are received as the same are directly credited in the month of March without mentioning heads and also balance of grant register cannot be linked out.	Municipality not prepare grant register accurately. We suggest that grant register should be prepare accurately to ascertain accurate position of grant received and its expenses.
7	Incidence relating to diversion of funds from Capital receipts/Grants/loans to Revenue Nature 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.	We didn't came across any such diversion of fund.	We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile.

Chief Municipal Officer  
Municipal Council Shirgaon

*(Signature)*  
CHIEF MUNICIPAL OFFICER  
Municipal Council Shirgaon





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 86076536.40/- and Revenue expenditure as mentioned- Rs 123447878/- Therefore percentage as required = 143.42% (123447878/86076536.40)*100	Excess of revenue expenditure over revenue income has been found	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure- Rs. 32909306.02 / - Total Expenditure- Rs 156357184.02/- (32909306.02+123447878) Therefore percentage as required = 21.05% (32909306.02/156357184.02)*100	Since we don't know ideal ratio so we are not able to comment upon it.	Since we don't know ideal ratio so we are not able to comment upon it.
9	Whether all the temporary advances has been fully recovered or not.	Advance register has not been maintained by bagar parishad	Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared.	Bank reconciliation Statement prepared by ULB.	Refer Bank reconciliation statement and query related Bank reconciliation in Annexure B - Audit of book keeping head.	

Chief Municipal Officer  
Municipal Council Shafipur

*[Signature]*





**SBI 0256**  
**Nagar Palika Shujalpur**  
**for 2019-20**


Closing Balance As per cash book		2749141.07
Opening Balance difference		14150.50
Less: Bank charges		
12.03.2019	649	
12.03.2020	649	1298
Closing Balance As per Bank		2733692.57
cash balance afer above adjustments		2733692.57

**SBI 4086**  
**Nagar Palika Shujalpur**  
**for 2019-20**

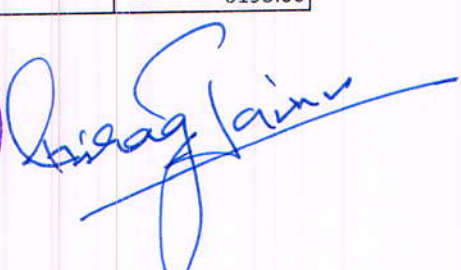
Closing Balance As per cash book		2167329.50
Less:- Opening Balance Difference	494673	494673.00
Less:		
22.11.2018	189874	189874.00
Add: amount cr in cash book but dr in pass book	1000000	1000000.00
Less: Amt dr in cash book but not cr in pass book	465	
09.08.2019	46849	47314.00
Closing Balance As per Bank		2435468.50
cash balance afer above adjustments		2435468.50

**IDBI 5452**  
**Nagar Palika Shujalpur**  
**for 2019-20**

Closing Balance As per cash book		5773.00
Add:- Opening Balance Diff.		204.00
Add: Interest		
22.06.2019	52	
28.09.2019	57	
28.12.2019	53.00	
28.03.2020	54.00	216.00
Closing Balance As per Bank		6193.00
cash balance afer above adjustments		6193.00

  
**Chief Municipal Officer**  
**Municipal Council Shujalpur**







Nagar Palika  
31.03.2020  
Acc No. 20475

Closing Balance As per cash Book			32966334.09
Less: Opening balance difference			841677.49
Less: Opening balance difference			7241398.00
Less: bank Balance Diff 18.01.2020 - 25.02.2020			5734669.86
Less:			
Payments made but not credited in cash book			
7/4/2017		4796	
7/4/2017		5212	
7/4/2017		1460	
7/4/2017		5004	
7/4/2017		5840	
7/4/2017		3857	
7/4/2017		4500	
7/4/2017		96669	
7/5/2017		5840	
7/5/2017		5840	
7/7/2017		3649	
7/7/2017		47949	
7/12/2017		5840	
05/08/2017		12840.00	
16/08/2017		46894.00	
16/08/2017		19547.00	
16/08/2017		29568.00	
8/28/2017		11618.00	
8/28/2017		39174.00	
8/28/2017		21144.00	
8/31/2017		8525.00	
6/17/2017		47137.00	
9/4/2017		16000.00	
9/4/2017		36896.76	
9/4/2017		77190.00	
9/5/2017		132581.30	
9/5/2017		29778.10	
9/5/2017		602.00	
9/5/2017		640.00	
9/5/2017		31481.00	
9/5/2017		61486.00	
9/5/2017		77144.00	
9/7/2017		132367.92	
9/11/2017		9568.00	
9/11/2017		42597.00	
9/11/2017		34806.00	
9/11/2017		20921.00	
9/11/2017		41783.90	
9/11/2017		4384.00	
9/11/2017		10883.00	
9/11/2017		7667.00	
9/7/2017		19800.00	
9/27/2017		37005.90	
10/11/2017		7259.00	
10/11/2017		98.75	
10/11/2017		3630.00	
10/11/2017		16215.00	
10/11/2017		4058.00	
10/11/2017		30022.00	
10/18/2017		390.00	
10/18/2017		6750.00	
10/18/2017		5490.00	
10/18/2017		5310.00	
10/18/2017		6750.00	
10/18/2017		6210.00	
10/18/2017		585.00	
10/18/2017		5850.00	
10/18/2017		3255.00	
10/18/2017		3030.00	
10/18/2017		6750.00	
11/3/2017		7743.95	
11/3/2017		35560.00	
11/3/2017		31209.00	
11/3/2017		10400.00	
11/3/2017		4555.00	
11/13/2017		88235.00	
11/13/2017		40386.00	
11/13/2017		258866.00	
11/27/2017		8844.00	
11/27/2017		4624.00	
11/27/2017		3829.00	
11/27/2017		5792.00	
11/28/2017		314.00	

Chief Municipal Officer  
Municipal Council Shukla



*Handwritten signature*



11/28/2017			157.00	
11/28/2017			2544.00	
12/6/2017			19772.00	
12/18/2017			309746.00	
12/21/2017			21164.00	
12/21/2017			10582.00	
12/29/2017			43703.00	
12/29/2017			87407.00	
12/29/2017			95600.00	
12/29/2017			81160.00	
12/22/2017			23027.00	
1/5/2018			3778.00	
13/02/2018			1800.00	
13/02/2018			46264.00	
13/02/2018			43080.00	
13/02/2018			59967.00	
13/02/2018			12360.00	
15/02/2018			514875.00	
15/02/2018			294243.00	
15/02/2018			50000.00	
01/03/2018			10500.00	
05/03/2018			38415.00	
06/03/2018			572715.00	
06/03/2018			865528.00	
09/03/2018			15316.00	
09/03/2018			6995.00	
09/03/2018			13987.00	
09/03/2018			35419.00	
17/03/2018			1500000.00	
17/03/2018			98689.90	
17/03/2018			187630.00	
20/03/2018			186760.00	
26/03/2018			58691.00	
27/03/2018			389891.00	
31/03/2018			15755.00	
31/03/2018			6757.00	
31/03/2018			122988.00	
31/03/2018			15655.00	
31/03/2018			59979.00	
31/03/2018			2703.00	
31/03/2018			12351.00	
31/03/2018			41931.28	
07/04/2018			2155.00	
07/04/2018			1154.56	
07/04/2018			25808.00	
30/04/2018		Bank Charges	37.40	
05/05/2018			44488.00	
31/05/2018		Bank Charges	37.46	
17/05/2018			27041.00	
17/05/2018			29299.00	
17/05/2018			13155.00	
17/05/2018			14408.00	
22/05/2018			114065.70	
22/05/2018			66642.00	
22/05/2018			28305.00	
30/06/2018		Bank Charges	38.28	
02/06/2018			8701.00	
02/06/2018			9377.00	
02/06/2018			5727.00	
07/06/2018			50000.00	
07/06/2018			36091.00	
07/06/2018			9122.00	
07/06/2018			5778.59	
08/06/2018			42638.00	
11/06/2018			25864.00	
11/06/2018			24896.00	
13/06/2018			28005.00	
25/06/2018			7716.00	
25/06/2018			6905.00	
25/06/2018			9848.00	
25/06/2018			5837.00	
25/06/2018			43011.63	
29/06/2018			1087.00	
29/06/2018			7929.00	
29/06/2018			8738.00	
30/06/2018			10000.00	
30/06/2018			10000.00	
30/06/2018			6342.00	
30/06/2018			7107.00	
30/06/2018			10000.00	
30/06/2018			4084.00	
02/07/2018			4445.00	
03/07/2018			7401.00	
03/07/2018			10000.00	
03/07/2018			9892.00	
06/07/2018			10000.00	

CHIEF Municipal Officer  
Dunlop, Canton Shulab



*Disag*



06/07/2018			2537.00	
06/07/2018			10000.00	
06/07/2018			318.00	
06/07/2018			9470.00	
06/07/2018			3960.00	
06/07/2018			2010.00	
07/07/2018			2846.00	
07/07/2018			10000.00	
07/07/2018			318.00	
07/07/2018			5890.00	
07/07/2018			49900.00	
11/07/2018			7818.00	
11/07/2018			10000.00	
11/07/2018			5636.00	
11/07/2018			10000.00	
11/07/2018			10000.00	
11/07/2018			6954.00	
13/07/2018			10000.00	
13/07/2018			10000.00	
13/07/2018			636.00	
13/07/2018			9498.00	
13/07/2018			5693.00	
18/07/2018			8580.00	
18/07/2018			89610.00	
20/07/2018			62877.00	
25/07/2018			221824.00	
25/07/2018			42423.00	
25/07/2018			44728.00	
30/07/2018			18770.00	
31/08/2018	Bank Charges		41.30	
08/08/2018			361249.00	
18/08/2018			8904.00	
21/08/2018			80000.00	
23/08/2018			21484.00	
29/08/2018			57024.00	
30/08/2018			24651.00	
30/08/2018			68320.00	
01/09/2018			7842.00	
04/09/2018	Bank Charges		29.50	
06/09/2018			272845.95	
12/09/2018			576.00	
12/09/2018			8778.00	
12/09/2018			1588.00	
28/09/2018			3936.00	
28/09/2018			10000.00	
06/10/2018			10000.00	
06/10/2018			9911.00	
06/10/2018			10000.00	
06/10/2018			10000.00	
06/10/2018			10000.00	
06/10/2018			40000.00	
12/10/2018			10000.00	
12/10/2018			2292.00	
12/10/2018			9694.00	
12/10/2018			7672.00	
08/07/2019			52779.00	
29/08/2019			400000.00	
13/09/2019			7546.00	
16/10/2019			111150.00	
16/10/2019			111150.00	
16/10/2019			111150.00	
17/10/2019			243660.00	
17/10/2019			1800.00	
17/10/2019			390351.00	
17/11/2019			19663.00	
17/11/2019			39660.00	
18/12/2019			301714.71	
01/01/2020			5000.00	
01/01/2020			7524.00	
01/01/2020			131400.00	
14/01/2020			29320.00	
17/01/2020			225507.00	
25/02/2020			1006051.00	
07.03.2020			15808.00	
16/03/2020			274597.00	
17/03/2020			887857.00	
18/03/2020			212532.00	
19/03/2020	Bank Charges		177.00	
19/03/2020			30568.00	14977556.84
Add:				
Cheque returned not booked in cash book				
31/08/2017 Vijay Verma			132367.92	132367.92
Add:				

Chief Municipal Officer  
Municipal Council Shulata



*Hirag Jain*



Receipts credited in bank but not recorded in cash book			
4/4/2017			5000.00
4/6/2017			5000.00
4/10/2017			5000.00
4/10/2017			5000.00
26/05/2017			2000.00
26/05/2017			2000.00
31/05/2017			2000.00
31/05/2017			2000.00
17/06/2017			2200.00
17/06/2017			2200.00
20/06/2017			44937.00
04/09/2017			29778.10
05/09/2017			19794.10
11/09/2017			41778.00
05/10/2017			2000.00
09/11/2017			2000.00
06/11/2017			2000.00
31/12/2017			869000.00
25/12/2017			312687.00
20/12/2017			467000.00
20/12/2017			850000.00
01/01/2018			1000.00
01/01/2018			1000.00
01/01/2018			2000.00
08/01/2018			4000.00
11/01/2018			2000.00
20/01/2018			1181000.00
08/02/2018			2000.00
2/26/2018			50.00
3/9/2018			5000.00
3/9/2018			5000.00
3/15/2018			2000.00
3/15/2018			2000.00
3/22/2018			1000.00
3/25/2018			318011.00
3/26/2018			1000.00
3/26/2018			2000.00
3/26/2018			1000.00
3/26/2018			1000.00
26.03.2018			173088.00
26.03.2018			293310.00
3/28/2018			717000.00
6/25/2018		Interest credited	434335.00
8/31/2018		Tendor fees	19000.00
8/1/2018		Interest credited	308975.00
8/29/2018			50000.00
8/30/2018			72000.00
8/31/2018			10000.00
11/26/2018			5446213.00
3/5/2019			400000.00
27/05/2019			692000.00
31/05/2019			20000.00
30/08/2019			2000.00
4/9/2019			70000.00
12/9/2019			16000.00
18/09/2019			7149000.00
16/10/2019			25000.00
19/11/2019			15000.00
25/11/2019			7940.00
2/12/2019			999000.00
13/12/2019			3828.00
17/12/2019			39013.00
17/12/2019			6587.00
19/12/2019			261000.00
19/12/2019			999000.00
19/12/2019			1167000.00
19/12/2019			4000.00
14/03/2020			150889.00
17/03/2020			179929.00
18.03.2020			163665.00
			24099208.20
ADD:			
Credited in Books But not debited in Bank			
24/07/2017	Income Tax		31148.00
24/07/2017	Vat Tax		13330.00
24/07/2017	Labor Tax		6665.00
24/07/2017	Royalty		22464.00
27/07/2017	Income Tax		708.00
27/07/2017	Vat Tax		1416.00
27/07/2017	Labor Tax		708.00
27/07/2017	Royalty		700.00
03/08/2017	Income Tax		3495.00
03/08/2017	Vat Tax		7800.00

Chief Municipal Officer  
Municipal Council Shushpa



*Handwritten signature in blue ink.*



05/08/2017	Income Tax	29194.00
05/08/2017	Vat Tax	48952.00
05/08/2017	Labor Tax	14865.00
09/08/2017	Income Tax	4681.00
09/08/2017	Vat Tax	9362.00
09/08/2017	Labor Tax	4681.00
22/08/2017	Loan Anshika	3000.00
22/08/2017	Income Tax	12956.00
22/08/2017	Vat Tax	21256.00
22/08/2017	Labor Tax	10627.00
29/08/2017	Income Tax	1982.00
29/08/2017	Labor Tax	991.00
31/08/2017	Jal Praday Sandharan	187525.00
31/08/2017	Printing and Stationery	77420.00
31/08/2017	Festival and Mela Expenses	16600.00
31/08/2017	CC Road Nirman	36870.00
31/08/2017	Income Tax	123924.00
31/08/2017	Vat Tax	125681.00
31/08/2017	Labor Tax	11752.00
31/08/2017	Royalty	38311.00
07/09/2017	Income Tax	1534.00
08/09/2017	Income Tax	375.00
08/09/2017	Income Tax	15212.00
12/09/2017	Income Tax	7251.00
15/09/2017	Income Tax	4796.00
15/09/2017	Vat Tax	8736.00
15/09/2017	Labor Tax	4368.00
15/09/2017	Royalty	28449.00
19/09/2017	Income Tax	55178.00
19/09/2017	Royalty	30776.00
19/09/2017	Labor Tax	26725.00
19/09/2017	Vat Tax	53449.00
06/10/2017	CGST	37000.00
09/10/2017	Daily Wages	29872.00
18/10/2017	Bazar Baithak Fees	50565.00
18/10/2017	Income Tax	30736.00
18/10/2017	Vat Tax	21558.00
18/10/2017	Labor Tax	5570.23
18/10/2017	Royalty	3829.00
23/10/2017	Income Tax	6328.00
23/10/2017	Vat Tax	12857.00
23/10/2017	Labor Tax	6328.00
31/10/2017	Income Tax	3579.00
31/10/2017	Vahan Kiraya	2800.00
02/11/2017	Income Tax	4288.00
02/11/2017	Vat Tax	9365.00
13/11/2017	Daily Wages	385810.00
27/11/2017	Income Tax	1570.00
06/12/2017	Income Tax	23498.00
15/12/2017	Deisel and Oil Purchase	307845.00
15/12/2017	Income Tax	16107.43
15/12/2017	Vat Tax	9199.86
15/12/2017	Labor Tax	4600.43
15/12/2017	Royalty	9148.00
20/12/2017	Income Tax	22756.06
20/12/2017	Vat Tax	9512.11
20/12/2017	Labor Tax	4756.06
22/12/2017	Income Tax	214465.00
26/12/2017	Income Tax	17636.00
30/12/2017	Income Tax	1178.00
01/01/2018	Income Tax	3103.00
13/02/2018	Income Tax	10280.00
15/02/2018	Advertisement Exp	25000.00
15/02/2018	Income Tax	16401.00
15/02/2018	Income Tax	14644.00
15/02/2018	Jal Praday Sandharan	177434.00
15/02/2018	Jal Praday Sandharan	41293.00
15/02/2018	Jal Praday Sandharan	275406.00
15/02/2018	Jal Praday Sandharan	20742.00
15/02/2018	Jal Praday Samagri Kray	98081.00
15/02/2018	Pipe Line Karya	98081.00
15/02/2018	Pipe Line Karya	98081.00
15/02/2018	Advertisement Exp	25000.00
28/02/2018	Income Tax	8804.00
01/03/2018	Vat Tax	32593.33
05/03/2018	Baaman Ghat Electricity Expenses	572656.00
05/03/2018	Jal Yantralaya Electricity Expenses	865469.00
13/03/2018	Income Tax	25900.00
15/03/2018	Labor Tax	3297.00
16/03/2018	Prakashan Expenses	98864.00
16/03/2018	Pesticides Purchase	94830.00
16/03/2018	Pesticides Purchase	92800.00
16/03/2018	Royalty	26274.00
20/03/2018	Professional Consultancy Fees	110200.00

Chief Municipal Officer  
Municipal Council Shujatpur



*Chirag Jain*



20/03/2018	Professional Consultancy Fees	76560.00
20/03/2018	Income Tax	3220.00
26/03/2018	Deisel and Oil Purchase	347631.00
26/03/2018	Deisel and Oil Purchase	42260.00
26/03/2018	Income Tax	31360.24
27/03/2018	Income Tax	6790.00
3/28/2018	Miscellaneous Contruction Expenses	129745.00
28/03/2018		108012.00
04/04/2018	TDS	342.00
04/04/2018	Vat Tax	684.00
04/04/2018	Other	342.00
04/04/2018	Royalty	11409.00
17/04/2018	TDS	21847.00
17/04/2018	TDS	1010.00
20/04/2018	TDS	11912.00
20/04/2018	TDS	560.00
20/04/2018	TDS	1989.00
23/04/2018	TDS	1253.00
25/04/2018	TDS	1127.00
25/04/2018	TDS	1596.00
26/04/2018	TDS	1476.00
26/04/2018	TDS	9449.00
26/04/2018	Other	9449.00
26/04/2018	Vat	18898.00
26/04/2018	Royalty	30712.00
26/04/2018	TDS	7231.00
26/04/2018	Vat	7231.00
26/04/2018	Other	3616.00
26/04/2018	Royalty	35208.00
01/05/2018	TDS	25143.00
02/05/2018	TDS	51433.00
03/05/2018	TDS	1447.00
08/05/2018	TDS	16446.00
09/05/2018	Contra to Sbi 4086	1000000.00
11/05/2018	TDS	4445.00
14/05/2018	TDS	7147.00
15/05/2018	TDS	2745.00
21/05/2018	TDS	671.00
21/05/2018	TDS	346.00
21/05/2018	TDS	35710.00
21/05/2018	TDS	356.00
21/05/2018	TDS	1456.00
21/05/2018	TDS	346.00
21/05/2018	TDS	4284.00
21/05/2018	TDS	475.00
21/05/2018	TDS	341.00
21/05/2018	TDS	410.00
22/05/2018	TDS	3228.00
22/05/2018	TDS	7716.00
24/05/2018	TDS	5837.00
24/05/2018	TDS	2506.00
24/05/2018	TDS	4436.00
25/05/2018	TDS	3901.00
25/05/2018	Advertisement Exp	50000.00
29/05/2018	TDS	27617.00
29/05/2018	RCC kua	31181.04
29/05/2018	TDS	1793.00
29/05/2018	CC road no 16	109620.00
29/05/2018	TDS	13026.00
01/06/2018	TDS	1900.00
01/06/2018	TDS	2889.00
01/06/2018	TDS	13012.00
01/06/2018	TDS	73582.00
01/06/2018	TDS	3578.00
02/06/2018	TDS	8609.00
06/06/2018	TDS	12537.00
06/06/2018	TDS	3960.00
06/06/2018	TDS	5271.00
07/06/2018	SD	50991.59
12/06/2018	TDS	10777.00
12/06/2018	Bulk Purchases	17700.00
19/06/2018	TDS	17185.00
22/06/2018	TDS	1145.00
22/06/2018	Stadium	38241.63
22/06/2018	TDS	6281.00
22/06/2018	TDS	12980.00
22/06/2018	TDS	23705.00
22/06/2018	TDS	4685.00
22/06/2018	TDS	547.00
22/06/2018	TDS	1091.00
6/28/2018	TDS	11746.00
6/28/2018	TDS	28292.00
6/28/2018	TDS	49900.00
6/29/2018	TDS	5315.09
6/29/2018	TDS	2878.00

Chief Executive Officer  
Municipal Council Shulajhar



*Signature*



6/8/2018	Salary	42423.00
7/4/2018	TDS	3356.00
7/4/2018	TDS	15486.00
7/9/2018	TDS	1982.00
7/11/2018	TDS	2236.00
7/11/2018	TDS	3355.00
7/16/2018	TDS	13008.00
7/16/2018	TDS	570.00
7/16/2018	TDS	258.00
7/20/2018	TDS	7900.00
7/20/2018	TDS	1890.00
8/4/2018	TDS	1869.00
8/6/2018	TDS	1174.00
8/6/2018	TDS	5056.00
8/6/2018		66855.25
8/6/2018	TDS	3364.00
8/6/2018	TDS	3547.00
8/6/2018	TDS	900.00
8/7/2018	TDS	1960.00
8/7/2018	TDS	2410.00
8/14/2018	Salary	8000.00
8/14/2018	TDS	1672.00
8/14/2018	Water ways	78585.00
8/14/2018	Tds	1604.00
8/14/2018	Water ways	127942.00
8/14/2018	TDS	2611.00
8/21/2018	TDS	3275.00
8/21/2018	TDS	1185.00
8/21/2018	TDS	986.00
8/21/2018	TDS	518.00
8/21/2018	TDS	770.00
8/21/2018	TDS	447.00
8/21/2018	TDS	540.00
8/21/2018	TDS	1782.00
8/21/2018	TDS	799.00
8/23/2018	TDS	1600.00
8/23/2018	Salary	89804.00
8/28/2018	TDS	761.00
8/28/2018	TDS	1882.00
8/28/2018	TDS	2095.00
8/28/2018	TDS	1900.00
8/28/2018	TDS	1084.00
8/28/2018	TDS	768.00
8/30/2018	Stadium	39287.52
8/30/2018	Stadium	48456.66
8/30/2018	Stadium	7515.62
8/30/2018	Stadium	46048.74
8/30/2018	Stadium	45199.47
8/30/2018	Stadium	45549.53
8/30/2018	Stadium	41864.41
8/30/2018	TDS	1081.00
8/30/2018	TDS	1334.00
8/30/2018	TDS	207.00
8/30/2018	TDS	1889.00
8/30/2018	TDS	1395.00
8/30/2018	TDS	1398.00
8/30/2018	TDS	2678.00
8/30/2018	TDS	1830.00
9/1/2018	Tds	34.60
9/1/2018	tds	2540.00
9/1/2018	TDS	2518.00
9/1/2018	TDS	2540.00
9/1/2018	TDS	2540.00
9/1/2018	TDS	2540.00
9/1/2018	TDS	14452.00
9/1/2018	TDS	5655.00
9/1/2018	TDS	2540.00
9/1/2018	TDS	980.00
9/1/2018	TDS	218638.00
9/11/2018	TDS	456.00
9/11/2018	TDS	1505.00
9/11/2018	TDS	700.00
9/11/2018	TDS	1678.00
9/11/2018	TDS	192.00
9/11/2018	TDS	823.00
9/11/2018	TDS	760.00
9/11/2018	TDS	1378.00
4/5/2019		800000.00
28/05/2019	Vat Tax	12700.00
6/6/2019	Other Deduction	1879.00
6/6/2019	Royalty	5132.00
25/06/2019	TDS	24517.00
25/06/2019	Other Deduction	22621.00
25/06/2019	Royalty	35481.00
25/06/2019	Vat Tex	12570.00
25/07/2019	TDS	5446.24

Chief Municipal Officer  
Municipal Council Shujalpur



*Handwritten signature: Hira Jain*



25/07/2019		Vat Tax	1950	
29/08/2019			40000	
20/09/2019		Ids	1800	
20/09/2019		Vat Tax	1800	
24/10/2019		General Provident Fund	633058	
29/10/2019		Vat Tax	3800	
29/10/2019		Salary	14852	
19/11/2019		Vat Tax	7162	
11/12/2019		Salary	158984	
11/12/2019				
11/12/2019		General Provident Fund	179992	
16/12/2019		Salary	59323	
16/12/2019		Vat Tax	5070	
16/12/2019		TDS	5070	
18/12/2019		bulk Purchases of power	211786.84	
18/12/2019		TDS	31725.47	
18/12/2019		Royalty	12765	
18/12/2019		Vat Tax	20983.47	
18/12/2019		Other Deduction	6213	
14/01/2020		TDS	52028.8	
14/01/2020		Vat Tax	56278.8	
14/01/2020		Royalty	53588	
14/01/2020		Other Deduction	8311	
17/01/2020		General Provident Fund	179992.00	
17/01/2020		wages	16713.00	
17/01/2020		Salary	738181.00	
17/01/2020		Salary	1579951.00	
17/01/2020		TDS	9418.19	
17/01/2020		Vat Tax	6023.00	
17/01/2020		Other Deduction	2402.00	
17/01/2020		Royalty	9729.00	
20/01/2020			318870.54	
22/01/2020			2087118.99	
23/01/2020			983278.40	
27/01/2020			430711.13	
29/01/2020			969599.64	
28/02/2020			5773555.93	
2/3/2020			14852.00	
16/03/2020			203213.00	
16/03/2020			1006662.00	
16/03/2020			175624.00	
16/03/2020		wages	26066.00	
16/03/2020		TDS	1150.20	
16/03/2020		Vat Tax	1150.20	
24/03/2020			7050.08	
24/03/2020			7050.08	
31/03/2020			1824359.60	
31/03/2020		tds	37900.94	
31/03/2020		Vat Tax	36220.94	27931626.38
Less:				
Debited in Books But Not credited in Bank				
			1800.00	
			712000.00	
			114319	
	9/26/2018		1000000.00	
	9/26/2018		252847.00	
	9/26/2018		5992.00	
17/01/2020			6332.00	
20/01/2020			699467.00	
23/01/2020			3376000.00	
31.01.2020			2319000.00	8487757.00
Balance as per Bank				
				47846477.40
Bank Balance after above adjustments				47846477.40
				0.00



*Chisaeg Jain*

*R*  
**Chief Municipal Officer**  
**Municipal Council Shujalpur**



PNB 8624  
Nagar Palika Shujalpur  
for 2019-20

Closing Balance As per cash Book			195619
Add:- Opening Balance Diff.			785884.6
Add: amount cr in cash book but not dr in pass book			
10.04.2019	3	Salary	13312
10.04.2019		Wages	15792
11.04.2019	32-49	TDS	20313.82
11.04.2019	33	Gst	12440.82
11.04.2019	43-49	Labor Tax	3699
18.04.2019 - 30.04.2019		TDS	27286
18.04.2019 - 30.04.2019		Gst	18381
18.04.2019 - 30.04.2019		Royalty	11858
18.04.2019 - 30.04.2019		Labor Tax	3447
04.05.2019		Salary	20808
04.05.2019		Wages	433681
01.05.2019 - 10.05.2019		tds	39225
01.05.2019 - 10.05.2019		Gst	43621
01.05.2019 - 10.05.2019		Labor Tax	14946
01.05.2019 - 10.05.2019		Royalty	37142
04.05.2019		Wages	325482.16
15.05.2019		tds	26328.24
29.05.2019		gst	34043.24
29.05.2019		Royalty	33392
29.05.2019		Labor Tax	9394
06.06.2019		Salary	35257
06.06.2019		TDS	7024.4
06.06.2019		Labor Tax	335
06.06.2019		Royalty	930
06.06.2019			
19.06.2019		tds	5560
19.06.2019		Gst	5560
11.07.2019		Salary	13560
24.07.2019		tds	49967.94
24.07.2019		Gst	42089
24.07.2019		Royalty	44305
24.07.2019		Labor Tax	19094
08.08.2019		tds	66645.33
08.08.2019		gst	33863.69
09.08.2019		Salary	24831
09.08.2019		Salary	20226
09.08.2019		Transfer To Provided	194306
13.08.2019		tds	24326.26
13.08.2019		Gst	16831
13.08.2019		Labor Tax	2886
19.08.2019		tds	20597.4
19.08.2019		Gst	5987
19.08.2019		Labor Tax	8760
19.08.2019		Royalty	17008
19.08.2019	525	Community Building	115120.64
02.09.2019		tds	12192
02.09.2019		Labor Tax	6096
02.09.2019		Royalty	11838
02.09.2019		Gst	12192
17.09.2019		Salary	146418
17.09.2019		Transfer To Provided	195628
17.09.2019		Salary	181736
18.09.2019		tds	94311.67
18.09.2019		gst	83158
18.09.2019		Labor Tax	44485.33
18.09.2019		Royalty	173404
05.10.2019		Salary	1645964
05.10.2019		Salary	56093
24.10.2019		Salary	670890
24.10.2019		Wages	888504
24.10.2019		tds	47106.75
24.10.2019		Gst	41042.75
14.11.2019			131400

Chief Municipal Officer  
Municipal Council Shujalpur



*Handwritten signature in blue ink.*



17.01.2019			tds	8186.8	
17.01.2019			Gst	4067.8	
17.01.2019			Labor Tax	1809	
07.02.2020			TDS	865	
07.02.2020			Gst	1730	
13.03.2020			TDS	3897.44	
13.03.2020			gst	3897.44	6386576
Less: Amount Dr In passbook But Not Cr in Cash Book					
09.4.2019				128760	
12.04.2019			Bank Charges	6029.7	
07.05.2019				756908	
10.05.2019				113420	
27.05.2019				158665	
10.06.2019				14142	
13.06.2019				33023	
13.06.2019				84382	
08.07.2019				5560	
11.07.2019				34400	
13.07.2019				5284.7	
16.07.2019				5280	
19.07.2019				11802	
14.08.2019				24831	
21.09.2019				51849	
13.09.2019				83656	
16.09.2019				128130	
27.09.2019				57460	
26.09.2019				110748	
03.10.2019				85791	
7.10.2019			Bank Charges	5587.7	
7.10.2019				1815793	
24.10.2019				1650189	
24.10.2019				213332	
15.11.2019				381136	
11.12.2019				172400	
11.01.2020			Bank Charges	3492.7	6142052
Add: Amount Cr In Passbook But Not Dr In Cash Book					
12.04.2019				13796	
01.05.2019				1000000	
7.06.2019				23078	
8.9.2019			Interest	12563	
07.12.2019			Interest	18535	
12.12.2019				36000	
06.03.2019			Interest	4029	1108001
Less:- Amount Dr In Cash book But Not Cr in pass Book					
04.05.2019				800000	
04.05.2019				1000000	
17.01.2019				250000	2050000
Closing Balance As per Bank				284028.6	
cash balance afer above adjustments				284028.7	



*Signature*

*Chief Municipal Officer*  
Municipal Council Shujalpur