CA Akhilesh Tiwari
 © 9826930654

 CA Sourabh Tandon
 © 8085860758

 CA Rameshwar Raghuwanshi
 © 9098714290

INDEPENDENT AUDITOR'S REPORT

To, The Chief Municipal Officer, Sultanpur Nagar Parishad M.P.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We have conducted the Audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement. An audit includes examining on a test basis the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principle used and the significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

We have audited the attached Receipts and Payment Accounts of Sultanpur Nagar Parishad for the period ended on 31st march 2020 and also the Income and Expenditure Accounts for the year ended on that date, annexed thereto and report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit;
- b. In our opinion, proper books of accounts as required by law have been kept by the ULB so far as appears from our examination of those books;
- c. The Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of Accounts and abstract;
- d. In our opinion and to the best of our information and according to the explanations, the said gives a true and fair view.
 - In the case of Income and Expenditure Accounts of the Surplus for the year ending on that date and;





ii. In the case of Receipts and Payments Account of the Receipts and Payments of the year ending on that date.

FRN No.

For, Tiwari Tandon & Raghuwanshi

(Chartered Accountants

Date: 23.09.2020 Place: Bhopal

UDIN:20441444AAAACL4121

CA. Rameshwar Raghuwanshi

(Partner)

M.No.441444

Auditor's Comment on the basis of Scope of Audit:

General Comments:

 During the year parishad have been collected labour tax (LT) on payment made to various party but until now same have been not deposited to Government account.

Revenue:

- 1. Receipts are checked from the base documents such as receipt books, challans, cashier cash book, accounts cash book and different taxes registers.
- 2. Revenue receipts are checked from counter foils and are found in order.
- 3. Revenue receipts are generally deposited in bank within two days except in following occasions (Annexure I).
- 4. Cash book entries are checked and monthly balances are verified.
- 5. Generally current year revenues are collected in regular intervals however recovery of old outstanding is less as compared to the current collection.
- 6. No FDRs have been made by parishad.
- 7. No cases of Investment at less interest rate are found.



Expenditure:

- 1. Expenditure vouchers are properly checked and found correct & supported with bills.
- 2. Monthly cash balances have been checked and balancing mistake found in some month (Annexure II).
- 3. Single cash book has been maintained for all the schemes, all receipts and expenditures are accounted for in that single cash book. It is not possible to verify whether the expenditure has been incurred as per the directions given in particular schemes. Utilization certificates not prepared so not verified.
- 4. Fund transfer advise (Grant sanction letter) could not be provided for verification because of which we could not comment on whether the expenditure are in accordance with the guidelines, directives issued by Govt. Of India/ State Govt.
- 5. Expenditures are properly sanctioned by Competing Sanctioning Authority.
- 6. Utilization certificates not prepared.



Book Keeping:

- 1. Book keeping is not as per the MPMAM. Coding system has not been implemented in cash book as per the accounting rules of Government.
- 2. At the time of audit, Stores register submitted in collector office for inspection. So, we could not able to any comment on store register.
- 3. We have been informed that Advance register has not been maintained by the Parishad, however no case of advance has come to the notice during the audit.
- 4. Bank Reconciliation Statement has been prepared by the Parishad with our assistance.
- 5. No separate Grant register has been maintained. Entries of grant received have been duly entered in the cash book.
- 6. Fixed Asset Register has not been maintained by the Parishad. Numbering/ coding are also not done on physical assets.



FDR:

No FDRs have been made by parishad.

Tenders/Bids:

1. Tenders/ Bids procedure have been properly followed but some irregularities are found (Annexure III).

Grants:

Grants received are properly accounted for in the cash book. Single cash book has been maintained by the Parishad due to which we could not be able to comment on scheme wise funds utilization.



NAGAR PARISHAD SULTANPUR RECEIPTS AND PAYMENT ACCOUNTS FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

RECEIPTS	_	MOUNT		
	A	MOUNT	PAYMENT	AMOUNT
Opening Bank Balance 14 Vitt Ayog		6,71,47,696.40		
Aawas Yojana			Renovation Exp	48,720.00
Amanat Rashi	,		Machinary Purchase	6,67,282.00
Antyosti			Newspaper	15,995.00
Avedan Praman Patra			Advertisement	5,11,676.00
Baazar Fees			Other Material Expenses	62,904.00
Bhukhand Shulk			Insurance Exp.	41,918.00
Bhumarak			Vehicle Maintenance	3,86,982.00
7.000	1		Nal Connection	1,83,417.00
Building Permission Bus Fees			Printing & Stationary	3,31,251.00
		1,15,015.00	Hudco Loan	14,82,687.00
Chungi Chatinusti		56,69,468.00	Other Material	5,73,449.00
Chungi Chatipurti			CC Road	1,33,64,900.00
Dukan Kiraya			Electrical Material	90,65,847.00
Hudco Loan			Professional Fees	3,000.00
Interest Receipt			Bhavishya Nidhi	3,38,300.00
Jal Kar			Transportation Charges	89,712.00
Miss.Income	1	1,07,438.00	· ·	72,767.00
Mudrankan Shulk		2,84,830.00	Trf . To Other Bank Account	1,25,000.00
Mul Bhoot Anudan		16,59,020.00	Road Expenses	29,81,962.00
Mulbhut		4,68,305.00	Nali Nirman	3,27,151.00
Namantaran		1,020.00	Salary & Other Benefits	1,20,06,171.00
Naveen Nal Connection		1,90,995.00	Kitnasak Davai	42,000.00
Niryat Kar Anudan		9,70,000.00	Bank Charges	129.24
Pani Tenkar		61,800.00	Electrical Bill	42,02,687.00
Patte Ke Rashi	à à	3,000.00	Office Expenses	90,467.00
Payjal Yojna		1,06,25,282.00	Internet Charges	9,800.00
Rajya Vitt Anudan		18,93,715.00	Repair And Maintenance	3,59,261.00
Road Maintnance Anudan		5,87,010.00	Nirman Karya	1,04,88,549.00
Sambal Yojna		8,01,515.00	Computer Maintenance	17,860.00
Samekit Kar		6,69,153.00	Travelling Exp.	65,775.00
Sampatti Kar		4,07,336.00	Tendor Expenes	3,94,902.00
Shiksha Upkar		15,533.00	Labour Exp.	3,09,368.00
Swachchhta Anudan	40	4,65,505.00	Audit Fees	87,284.00
Swachchta Kar		8,825.00	Diesel & Petrol	6,16,130.00
Tender Fees		20,000.00	Rent (Machinary)	24,300.00
Vikas Upkar		1,06,616.00	Programs Expenses	8,61,302.00
Vishesh Nidhi		75,00,000.00	Dhrohar Rashi	15,000.00
Vivah Panjiyan		110.00	Payjal Vyavstha	1,16,22,571.00
Yatri Kar Anudan		2,93,505.00	Income Tax Paid	9,56,112.00
		-	Anatyoshti Sahayata	30,000.00
) i		Ansdayi Pension	6,39,118.00
			Arrears Salery Amount	7,82,786.00
			Arthik Kalyan Yojna	2,40,000.00
			Awas Yojna	4,60,20,000.00
			Digital Signature	3,776.00
			Jankalyankari Yojna	6,19,520.00
			Sambal Yojna	
			Sarv Sikcha Abhiyan	8,83,530.00
	i		Swachchh Bharat Mission	1,93,462.00
				1,93,334.00
			Swachchhta Exp.	3,67,089.00
			Closing Bnak Balance	5,24,41,120.16
Total		17,53,08,323.40	Total	17,53,08,323.40

Date: - 23,09,2020 Place: - Bhopal OON & R. For Tiwari Tandon and Raghuwanshi (Chartered Accountants)

FRN No. 021371C

Tered Account

CA. Rameshwar Raghuwanshi

(Partner)

NAGAR PARISHAD SULTANPUR INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

Other Material Expenses 62,904.00 Avedan Praman Patra 3,24,970.00 Avedan 3,24,970.00	EXPENSES	AMOUNT	INCOME	AMOUNT
Newspaper 15,995.00 Adwars Yojana 4,30,65,000.00 Advertisement 5,11,676.00 Advertisement 5,11,676.00 Advertisement 5,11,676.00 Advertisement 10,000.00 Advertisement 10,000.00 Advertisement 47,349.00 Advertisement 47,34				
Advertisement (a) (1,676.00 Artyosti (10,000.00 Artyosti (10,000.0	Renovation Exp	48,720.00	14 Vitt Ayog	
A compared by A compared b	Newspaper	15,995.00	Aawas Yojana	
Naurance Exp. 41,918.00 Bazar Fees 3,62,470.0	Advertisement	5,11,676.00	Antyosti	10,000.00
Vehicle Maintenance 3,66,982.00 Blukhand Shulk 3,592.0 Nal Connection 1,83,417.00 Blukhand Shulk 2,988.0 Printing & Stationary 5,73,449.00 1,250.0 1,250.0 Other Material 90,65,847.00 5,73,449.00 8us Fees 1,15,015.0 Professional Fees 3,000.00 1,000.00 1,000.00 1,000.00 1,000.00 1,64,068.0 1,000.00 1,64,068.0 1,074.33.0 1,000.00 1,074.33.0 1,000.00 1,000.00 1,074.33.0 1,000.00 1,074.33.0 1,000.00 1,074.33.0 1,000.00	Other Material Expenses	62,904.00	Avedan Praman Patra	47,349.00
Nal Connection 1,83,417.00 Printing & Stationary 3,31,251.00 Printing & Stationary 3,31,251.00 Surfer Material 5,73,449.00 Electrical Material 90,65,847.00 Churgi Anudan 56,69,468.0 Professional Fees 3,000.00 Misc. Exp. 72,767.00 Interest Receipt 1,26,06,171.00 Road Expenses 29,81,962.00 Salary & Other Benefits 1,20,06,171.00 Rikinasak Davai Bank Charges Electrical Bill 42,006,87.00 Office Expenses 90,467.00 Office Expenses 10,94,87.00 Office Expenses 10,94,90.00 Office Expenses 10,94,90.00 Office Expenses 10,94,90	Insurance Exp.	41,918.00	Baazar Fees	3,62,470.00
Printing & Stationary 3,31,251.00 Building Permission 1,250.0 Cher Material 5,73,449.00 Bus Fees 1,15,015.00 Frofessional Fees 3,000.00 Cher Material 90,65,847.00 Cher Material 90,65,	Vehicle Maintenance	3,86,982.00	Bhukhand Shulk	3,592.00
Other Material 5,73,449.00 Bus Fees 1,15,015.0 Electrical Material 90,655,847.00 Chungi Anudan 56,69,468.0 Professional Fees 3,000.00 Chungi Chatipurti 50,87,304.0 Misc. Exp. 72,767.00 Interest Receipt 22,21,078.0 Road Expenses 29,81,962.00 Jal Kar 2,94,957.0 Salary & Other Benefits 1,20,06,171.00 Miss.Income 1,07,438.0 Kitnasak Davai 42,000.00 Miss.Income 1,07,438.0 Bank Charges 129,24 Mull Bhoot Anudan 16,59,020.0 Electrical Bill 42,002,687.00 Mullbhut 4,68,305.0 Office Expenses 9,467.00 Mullbhut 4,68,305.0 Internet Charges 9,800.00 Niryat Kar Anudan 9,70,000.0 Repair And Maintenance 3,59,261.00 Pani Tenkar 61,800.0 Computer Maintenance 17,860.00 Partie Ke Rashi 3,000.0 Travelling Exp. 3,94,902.00 Raja Yoji Yojia 1,66,25,282.0 Labour Exp. 3,03,368.00 Road Mai	Nal Connection	1,83,417.00	Bhumarak	2,968.00
Section Sect	Printing & Stationary	3,31,251.00	Building Permission	1,250.00
Professional Fees 3,000.00 Professional Fees 3,000.00 Transportation Charges 89,712.00 Misc. Exp. 89,712.00 Road Expenses 29,81,962.00 Salary & Other Benefits 1,20,06,171.00 Bank Charges 1,20,06,171				1,15,015.00
Professional Fees 3,000.00 Chungi Chatipurti 50,87,304.00 Transportation Charges 89,712.00 Dukan Kiraya 1,64,068.00 1,64,068.00 2,92,1,078.00 3,814.00 3,914.00 3,94,57.00 3,84.83.00 3,94.90.00 3,94.83.00 3,94.90.00 3,94.83.00 3,94.90.00 3,94.83.00 3,94.90.00 3,94.83.00 3,94.90.00 3	Electrical Material			56,69,468.00
Transportation Charges 89,712.00 Dukan Kiraya 1,64,068.0 Misc. Exp. 72,767.00 Interest Receipt 22,21,078.0 Road Expenses 29,81,962.00 Jal Kar 2,94,957.0 Salary & Other Benefits 1,20,06,171.00 Miss.Income 1,07,438.0 Kitnasak Davai 42,000.00 Mulshoot Anudan 16,59,020.0 Bank Charges 129,24 Mul Bhoot Anudan 16,59,020.0 Electrical Bill 42,002,687.00 Mul Bhoot Anudan 16,59,020.0 Office Expenses 9,800.00 Niryat Kar Anudan 1,020.0 Internet Charges 9,800.00 Niryat Kar Anudan 9,70,000.0 Computer Maintenance 17,860.00 Pani Tenkar 61,800.0 Computer Maintenance 17,860.00 Pani Tenkar 1,062,5,282.0 Computer Expenses 3,94,902.00 Rayia Yith Anudan 18,937,15.0 Labour Exp. 3,99,368.00 Road Maintenance Anudan 1,06,25,282.0 Diesel & Petrol 6,16,130.00 Rameti (Machinary) 24,300.00 Samekit Kar 5,66,9153.0 <td>Professional Fees</td> <td></td> <td></td> <td>50,87,304.00</td>	Professional Fees			50,87,304.00
Misc. Exp. 72,767.00 Interest Receipt 22,21,078.0 29,81,962.00 Jal Kar 2,94,957.0 29,957.0 29,957.0 Jal Kar 2,94,957.0 2,94,957.0 Miss.Income 1,07,438.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105.0 1,08,105	A W0 Y (* 1			1,64,068.00
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Salary & Other Benefits 1,20,06,171.00 42,000.00 Miss.Income 1,77,438.0 1,67,902.00 1,67,909.00 1,67,902.00 1,	'		•	2,94,957.00
Mudrankan Shulk 12,248,830.0 Bank Charges 129.24 Mull Bhoot Anudan 16,590,20.0				1,07,438.00
Bank Charges 129.24 Mul Bhoot Anudan 16,59,020.0	· · · · · · · · · · · · · · · · · · ·			2,84,830.00
Section Continue Computer Charges Section Section Section Sectio				16,59,020.00
Office Expenses 9,467.00 Namantaran 1,020.0 Internet Charges 9,800.00 Repair And Maintenance 17,860.00 Pari Tenkar 61,800.00 Pari Tenk	1			4,68,305.00
Ninternet Charges 9,800.00 Repair And Maintenance 3,59,261.00 Computer Maintenance 17,860.00 Parti Tenkar 61,800.00 Parti Tenkar Parti Tenkar 61,800.00 Parti Tenkar Part				1,020.00
Repair And Maintenance Computer Maintenance Computer Maintenance Travelling Exp. Tendor Expenes Labour Exp. Audit Fees Diesel & Petrol Rent (Machinary) Programs Expenses Income Tax Paid Anstayi Pension Arrears Salery Amount Arriki Kalyan Yojna Awas Yojna Digital Signature Sambal Yojna Sambal Nojna Samba				9,70,000.00
Computer Maintenance 17,860.00 Patte Ke Rashi 3,000.00 Travelling Exp. 65,775.00 Payjal Yojna 1,06,25,282.0 Tendor Expenes 3,94,902.00 Rajya Vitt Anudan 18,93,715.00 Labour Exp. 3,09,368.00 Road Maintnance Anudan 5,87,010.0 Audit Fees 87,284.00 Sambal Yojna 8,01,515.0 Diesel & Petrol 6,16,130.00 Sambelt Kar 6,69,153.0 Rent (Machinary) 24,300.00 Sambelt Kar 4,07,336.0 Programs Expenses 8,61,302.00 Shiksha Upkar 15,533.0 Income Tax Paid 9,56,112.00 Swachchta Anudan 4,65,505.0 Anstayshi Sahayata 30,000.00 Swachchta Kar 8,825.0 Anstaya Pension 6,39,118.00 Frender Fees 20,000.0 Arrears Salery Amount 7,82,786.00 Vikas Upkar, 1,06,616.0 Arrears Salery Amount 3,776.00 Vikas Upkar, 1,06,616.0 Jankalyankari Yojna 8,83,530.00 Sambal Yojna 2,93,505.0 Sambal Yojna 8,83,530.00 <	•	•	1 '	
Travelling Exp. 65,775.00 Payjal Yojna 1,06,25,282.0 1,00,25,282.0	· · · · · · · · · · · · · · · · · · ·			3,000.00
Tendor Expenes 3,94,902.00 Rajya Vitt Anudan 18,93,715.00 Labour Exp. 3,09,368.00 Road Maintnance Anudan 5,87,010.0 Audit Fees 87,284.00 Sambal Yojna 8,01,515.0 Diesel & Petrol 6,16,130.00 Samekit Kar 6,69,153.0 Rent (Machinary) 24,300.00 Samekit Kar 4,67,336.0 Programs Expenses 8,61,302.00 Shiksha Upkar 15,533.0 Income Tax Paid 9,56,112.00 Swachchtta Anudan 4,65,505.0 Ansdayi Pension 6,39,118.00 Swachchta Kar 8,825.0 Arrears Salery Amount 7,82,786.00 Visas Upkar 1,06,616.0 Arthik Kalyan Yojna 4,60,20,000.00 Vishesh Nidhi 75,00,000.0 Awas Yojna 6,19,520.00 Sambal Yojna 1,93,333.00 Sambal Yojna 8,83,530.00 Yatri Kar Anudan 2,93,505.0 Sambal Yojna 8,83,530.00 Yatri Kar Anudan 2,93,505.0 Sambal Yojna 3,67,089.00 Yatri Kar Anudan 2,93,505.0 Sambal Yojna 3,67,089.00 <td< td=""><td></td><td></td><td>I .</td><td></td></td<>			I .	
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Audit Fees Diesel & Petrol Rent (Machinary) Programs Expenses Income Tax Paid Anatyoshti Sahayata Ansdayi Pension Arrears Salery Amount Arthik Kalyan Yojna Digital Signature Jankalyankari Yojna Sambal Yojna Sambal Yojna Sambal Yojna Sambal Yojna Sambal Hojna Sambal Yojna Sambal	·			
Diesel & Petrol 6,16,130.00 Samekit Kar 6,69,153.0 Rent (Machinary) 24,300.00 Samekit Kar 4,07,336.0 Programs Expenses 8,61,302.00 Shiksha Upkar 15,533.0 Income Tax Paid 9,56,112.00 Swachchhta Anudan 4,65,505.0 Ansdayi Pension 6,39,118.00 Swachchta Kar 8,825.0 Arrears Salery Amount 7,82,786.00 Vikas Upkar, 1,06,616.0 Arthik Kalyan Yojna 2,40,000.00 Vishesh Nidhi 75,00,000.0 Awas Yojna 3,776.00 Vivah Panjiyan 110.0 Jankalyankari Yojna 8,83,530.00 Yatri Kar Anudan 2,93,505.0 Sarv Sikcha Abhiyan 1,93,334.00 Yatri Kar Anudan 2,93,505.0 Swachchh Bharat Mission 1,93,334.00 Yatri Kar Anudan 2,93,505.0 Excess of Income over Expenditure 76,74,308.76 Yatri Kar Anudan 2,93,505.0	•			
Section Sect				
Shiksha Upkar 15,533.0 15,5				
Income Tax Paid			1 .	
Anatyoshti Sahayata 30,000.00 Ansdayi Pension 6,39,118.00 Arrears Salery Amount 7,82,786.00 Arthik Kalyan Yojna 2,40,000.00 Awas Yojna 4,60,20,000.00 Digital Signature 3,776.00 Jankalyankari Yojna 8,83,530.00 Sambal Yojna 5,100,000.00 Sambal Yojna 8,83,530.00 Sarv Sikcha Abhiyan 1,93,462.00 Swachchhta Exp. 2,000.00 Excess of Income over Expenditure 76,74,308.76				
Ansdayi Pension Arrears Salery Amount Arthik Kalyan Yojna Awas Yojna Digital Signature Jankalyankari Yojna Sarv Sikcha Abhiyan Swachchh Bharat Mission Swachchhta Exp. Ansdayi Pension 6,39,118.00 7,82,786.00 7,90,616.00 7,82,786.00 7,82,786.00 7,90,616.00 7,90,000.00 7,82,786.00 7,90,000.00 7,82,786.00 7,90,000.00 7,82,786.00 7,90,000.00 7,82,786.00 7,90,000.00 7,82,786.00 7,90,000.00 7,82,786.00 7,90,000.00 7,82,786.00 7,82,786.00 7,90,000.00 7				
Arrears Salery Amount Arthik Kalyan Yojna Awas Yojna Digital Signature Jankalyankari Yojna Sambal Yojna Sarv Sikcha Abhiyan Swachchh Bharat Mission Swachchhta Exp. Arrears Salery Amount 7,82,786.00 2,40,000.00 4,60,20,000.00 4,60,20,000.00 4,60,20,000.00 4,60,20,000.00 6,19,520.00 6,19,520.00 8,83,530.00 1,93,462.00 1,93,334.00 3,67,089.00 Excess of Income over Expenditure 76,74,308.76		•		
Arthik Kalyan Yojna 2,40,000.00 Vishesh Nidhi 75,00,000.00 Awas Yojna 4,60,20,000.00 Vivah Panjiyan 110.00 Digital Signature 3,776.00 Yatri Kar Anudan 2,93,505.00 Jankalyankari Yojna 8,83,530.00 Yatri Kar Anudan 2,93,505.00 Sarv Sikcha Abhiyan 1,93,462.00 Yatri Kar Anudan 2,93,505.00 Swachchh Bharat Mission 1,93,334.00 Yatri Kar Anudan 2,93,505.00 Swachchhta Exp. 3,67,089.00 76,74,308.76 76,74,308.76	Ansdayi Pension			· ·
Awas Yojna	Arrears Salery Amount			
Digital Signature 3,776.00 Yatri Kar Anudan 2,93,505.00 Sambal Yojna 8,83,530.00 Sarv Sikcha Abhiyan 1,93,462.00 Swachchh Bharat Mission 3,67,089.00 Excess of Income over Expenditure 76,74,308.76 Signature 3,776.00 Yatri Kar Anudan 2,93,505.00 Yatri Kar Anudan 2,	Arthik Kalyan Yojna		1.0520.53	l e
Jankalyankari Yojna 6,19,520.00 Sambal Yojna 8,83,530.00 Sarv Sikcha Abhiyan 1,93,462.00 Swachchh Bharat Mission 1,93,334.00 Swachchhta Exp. 3,67,089.00 Excess of Income over Expenditure 76,74,308.76	Awas Yojna		1	
Sambal Yojna 8,83,530.00 Sarv Sikcha Abhiyan 1,93,462.00 Swachchh Bharat Mission 1,93,334.00 Swachchhta Exp. 3,67,089.00 Excess of Income over Expenditure 76,74,308.76	Digital Signature		Yatri Kar Anudan	2,93,505.00
Sarv Sikcha Abhiyan 1,93,462.00 Swachchh Bharat Mission 1,93,334.00 Swachchhta Exp. 3,67,089.00 Excess of Income over Expenditure 76,74,308.76	Jankalyankari Yojna			
Swachchh Bharat Mission Swachchhta Exp. Excess of Income over Expenditure 1,93,334.00 3,67,089.00 76,74,308.76	Sambal Yojna	8,83,530.00		
Swachchh Bharat Mission Swachchhta Exp. Excess of Income over Expenditure 1,93,334.00 3,67,089.00 76,74,308.76	Sarv Sikcha Abhiyan	1,93,462.00		
Swachchhta Exp. 3,67,089.00 Excess of Income over Expenditure 76,74,308.76		1,93,334.00		
	Swachchhta Exp.	3,67,089.00	,	
	Excess of Income over Expenditure	76,74,308.76		
Total 9,20,60,072.00 Total 9,20,60,072.00		9,20,60,072.00	Total	9,20,60,072.00

Date: - 23.09,2020 Place: - Bhopal Chartered Accountants)

FRN No. 021371C

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CA. Rameshwar Raghuwanshi



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

ne of ULB: Sultanpur ame of Auditor: Tiwari Tandon & Raghuwanshi

5.No.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	some expenditure are not supported with proper; like registion slips were misssing for execution of work.	Annexure attached	All exependiture are to be done with proper planning at lowest rate and with proper authorization.
3	Audit of Book Keeping	Bookkeeping of the palika is going on Double entry format.		Accounts should be maintain as per rule and separet cheque issued register should be maintain for proper recods keeping and simplification of work. Accounts which are bank accounts which were inoperative should be closed after taking the proper approvals.
4	Audit of FDR	NA		NA
5	Audit of Tenders/ Bids	In some cases tander procedure are not as per rules.		All tender should be given to registerd party with proper precudure and rules.
6	Audit of Grants & Loans	Book keeping of grants were properly entered in cash book as per received basis.		Separate Grant Register should be maintain for every type of grant received.
7	Incidences relating to diversion of funds from Capital receipts/ Grants/ Loans to revenue nature expenditure and from one scheme/ project to another	utilization certificate not prepared by palika so diversion of funds from capital receipts to revenue exp are not traceble.		separate Registers should be maintain for every type of grant received. Utilization certificate should be prepare every year.
8	Any Other	NIII		Nill
	a) Percentage of revenue expenditure (establishment, salary, operation & maintenance) with respect to Revenue receipts (Tax & non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Total revenue expenditure Rs. 21549345 and revenue income Rs. 6637418 in terms of % it will be 324%.		Planning Required for increase revenue income.Find way to generate ideas.
	(b) Percentage of capital Expenditure with respect to Total Expenditure	Capital exependiture are Rs. 84400763 and Total Exependiture of palika are Rs.122817203 in terms of % it will be 68.72%.		Planning for increase capital exependiture and decrease revenue expenditure. Proper record maintain for capital exependiture.
9	Whether all the temporary advances have been	NA		NA
10	Whether bank reconciliation statements is being regularly prepared.	Yes		Yes



name of ULB: Sultanpur Name of Auditor: Tiwari Tandon & Raghuwanshi

5.No.	Parameters		Description	n	Observation in brief	Suggestions
1		Audit of Revenue				
	राजस्व कर वसूली		Receipts in	Rs.		
		Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्ति कर	2 24 358.00	4 09 418.00	82.484	Actual amount due for F.Y. 19-20	Collection Policy to be more strongly to
					is on increasing trend and its	maintain the growth trend.
					collection is also seems on	
					positive side.	
(ii)	समीकेत कर	1 95 540.00	6 69 461.00	242.365	Actual amount due for F.Y. 19-20	Collection Policy to be more strongly to
					is on increasing trend and its	maintain the growth trend.
					collection is also seems on	
					positive side.	
(iii)	नगरीय विकास उपकर	34 846.00	57 368.00	64.633	Actual amount due for F.Y. 19-20	Need to implement collection policy with
					is on increasing trend and its	proper planning.
					collection is also seems on	
					positive side.	
(iv)	शिक्षा उपकर	4 280.00 լ	8 866.00	107.150	Actual amount due for F.Y. 19-20	Collection Policy to be more strongly to
					is on increasing trend and its	maintain the growth trend.
					collection is also seems on	
					positive side.	
(i)	भवन भूमि किराया	39 215.00	1 67 212.00	326.398	Actual amount due for F.Y. 19-20	Need to implement collection policy with
					is on increasing trend and its	proper planning.
					collection is also seems on	
					positive side.	
(ii)	जल उपभोक्ता प्रभार	2 58 413.00	2 71 907.00	5.222	Actual amount due for F.Y. 19-20	Need to implement collection policy with
		±			is on increasing trend and its	proper planning.
					collection is also seems on	
					positive side.	ll di di
(iii)	ठोस अपशिष्ट प्रबंधन	0.00	7 790.00	#DIV/0I	Actual amount due for F.Y. 19-20	Need to implement collection policy with
	उपभोक्ता प्रभार				is on increasing trend and its	proper planning.
					collection is also seems on	
					positive side.	at the transfer of the state of
(iv)	अन्य कर / शुल्क	12 87 559.00	8 45 602.00	-34.325	Actual amount due for F.Y. 19-20	Need to implement collection policy with
						proper planning.
		٤			lack of collection its seems on	
			+		negative side.	
	कुल योग	15 85 187.00	12 92 511.00	-		
	महा योग	20 44 211.00	24 37 624.00	1		



Bank reconciliation statement as on 31.03.2020

1	Balance as per cash book Bank Name A/C NO: 8937	Balance as per cash book	377604.00
	Balance as per bank		377604.00
	Balance as per cash book Bank Name	Delever or way spak book	384568.00
2	A/C NO: 8926	Balance as per cash book	384568.00
	Balance as per bank		384568.00
3	Balance as per cash book Bank Name A/C NO: 6732	Balance as per cash book	112139.00
	Balance as per bank		112139.00
4	Balance as per cash book Bank Name A/C NO: 6721	Balance as per cash book	83547.00
	Balance as per bank		83547.00
5	: Balance as per cash book Bank Name A/C NO: 8366	Balance as per cash book	139128.00
	Balance as per bank		139128.00
6	Balance as per cash book Bank Name A/C NO: 4171	Balance as per cash book	413257.02
	Balance as per bank Balance as per cash book		413257.02
7	Bank Name A/C NO: 1096	Balance as per cash book	6363279.25 6363279.25
	Balance as per bank Balance as per cash book		0303273123
8	Bank Name A/C NO: 4624	Balance as per cash book	86599.00
	Balance as per bank		86599.00
9	Balance as per cash book Bank Name A/C NO: 1805	Balance as per cash book	3127485.80 3127485.80
	Balance as per bank	•	
10	Balance as per cash book Bank Name A/C NO: 1058	Balance as per cash book	423511.90



	Balance as per bank		423511.90
11	Balance as per cash book Bank Name A/C NO: 4566 Balance as per bank	Balance as per cash book	478595.10 478595.10
12	Balance as per cash book Bank Name A/C NO: 3359 Balance as per bank	Balance as per cash book	2420252.00 2420252.00
13	Balance as per cash book Bank Name A/C NO: 0011 Balance as per bank	Balance as per cash book	70630.38
14	Balance as per cash book Bank Name A/C NO: 8987 Balance as per bank	Balance as per cash book	34242.43
15	Balance as per cash book Bank Name A/C NO: 0014 Balance as per bank	Balance as per cash book	31203348.19 31203348.19
16	Balance as per cash book Bank Name A/C NO: 4609 Balance as per bank	Balance as per cash book	787047.00 787047.00
17	Balance as per cash book Bank Name A/C NO: 3184 Balance as per bank	Balance as per cash book	610420.00 610420.00
18	Balance as per cash book Bank Name A/C NO: 8255 Balance as per bank	Balance as per cash book	50000.00 50000.00
19	Balance as per cash book Bank Name A/C NO: 1573 Balance as per bank	Balance as per cash book	4539378.00 4539378.00



Annexure - III to Auditor's Comment:

Following Irregularties found in tender/bid.

1 Ward: 14

Work: Damrikaran

Contractor Name: Prakash singh patel

Contract amount: 606060/Technical sanction: 606060/Payment to contractor: 674052/Excess payment made to contractor.

2 Ward: 01

Work: Road repairing Contract amount: 89656/-Technical sanction: 89656/-Payment to contractor: 110204/-

Excess payment made to contractor.



Annexure – II to Auditor's Comment:

Balancing mistake found in cash book

		-
Page no.	Amount	Side
12	970.00	Payment
25	80.00	Receipt
38	1,000.00	Receipt
38	30,000.00	Payment
48	10.00	Payment
50	500.00	Receipt
53	20.00	Receipt
72	30.00	Payment
74	213.00	Payment
77	117.00	Receipt
83-84	3.54	Payment
93	2,140.00	Receipt
106	1,00,000.00	Payment
123	60.00	Receipt
129	2.00	Payment
148	4,600.00	Payment
160	4,000.00	Payment
165	810.00	Receipt
170	505.00	Receipt
173	70.00	Receipt
173	2,505.00	Payment
204-208	340.00	Payment
208-209	3,42,452.00	Previous Date Mismatch Figure
219	32,150.00	Payment
235	100.00	Receipt
247	180.00	Receipt
253	1,00,000.00	Payment
263	5,000.00	Receipt



Annexure – I to Auditor's Comment: Revenue receipts deposited beyond two working

RECIEPT NO.

DATE OF COLLECTION

DATE OF DEPOSIT AMOUNT

12 05.04.2019

08.04.2019

8588.00

36 25.04.2019

29.04.2019

768.00

