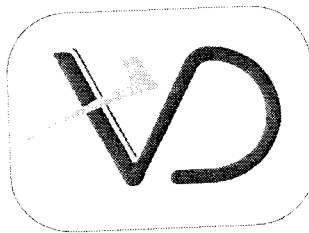


**NAGAR PARISHAD, KHAND
DISTRICT - SHAHDOL**

AUDIT REPORT FOR THE F.Y. 2019-2020



**VTKASH SHUKLA & COMPANY
CHARTERED ACCOUNTANTS**

**OFFICE ADDRESS:
NEAR BUDWA PETROL PUMP
BEOHARI DIST. SHAHDOL
PHONE NO.: 9516250255
E-MAIL : cavitkash.shukla@gmail.com**

(Handwritten signature and initials)
A. B. S.
R. P. S.
J. B. S.
S. B. S.
S. B. S.

VIKASH SHUKLA & COMPANY

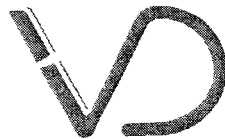
CHARTERED ACCOUNTANT

Martand ganj near vinay photocopy &

RK palace Beohari Dist. Shahdol - 484774 (M.P.)

Tel.: 9516250255, E-mail: cavikash.shukla@gmail.com

Chartered accountant



Vikash kumar shukla

Date: 11/09/2020

To

The Chief Municipal Officer,
Khand Nagar Parishad
District-shahdol, (M.P.)

Sub: Submission of Audit Report for the Year 2019-2020
Ref: Work Order No./N.P./Audit/2020/852 dated 21.07.2020

Dear Sir,

We M/s Vikash shukla & company, Chartered Accountants have been assigned the work of Audit of Annual Financial Statements for the Year 2019-2020. We are submitting our Final Audit Report for the year 2019-2020 and along with this we are also submitting final bill for the aforesaid assignment.


विकास कुमार शुक्ला (अकाउंटेंट)
मार्तण्ड गंज - ४८४७७४ (म.प्र.)

For Vikash shukla & company
Chartered Accountant
FRN 023999C

CA Vikash Shukla
MRN 437379
(Proprietor)
FRN 023999C

Report By : Vikash shukla company, (chartered accountant)
martand gan beohari dist. shahdol (m.p.)
contact no. 9516250255 cavikash.shukla@gmail.com
हम सब का एक ही नारा-साफ सुथरा हो देश हमारा
-सबसे भारत अभियान में भागीदारी बढ़ा-

VIKASH SHUKLA & COMPANY

CHARTERED ACCOUNTANT

Martand ganj near vinay photocopy &
RK palace Beohari Distt. Shahdol - 484774 (M.P.)

Tel.: 9516250255. E-mail: cavikash.shukla@gmail.com

Chartered accountant

Vikash kumar shukla



AUDIT CERTIFICATE

We have examined the Receipt and Payments Accounts and the Income and Expenditure Account for the year ending 31st march 2020 and the Balance sheet as on 31st march 2020 of The Nagar parishad Khand Distt. Shahdol (M.P.).

We have obtained all the information and explanations other than those mentioned in the Report, and taken in view of the accounting policies of the Madhya Pradesh Municipal Accounting Manual as acknowledged by the State Government. Subject to the comments in the appended Audit Report, I certify, as a result of audit, of the that in our opinion these Accounts and Balance Sheet exhibit a true and fair view state of affairs of the Khand nagar parishad according to the best of information and explanations given to us and as shown in the books of the organization.

For Vikash shukla & company

Chartered Accountants

Vikash

Membership No: 437579

Place: Beohari

Date: 11/09/2020

[Signature]

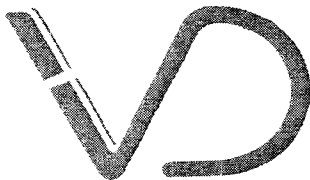
Report By : Vikash shukla company, (chartered accountant)
martand gan beohari distt. shahdol (m.p.)
contact no. 9516250255 cavikash.shukla@gmail.com
हम सब का एक ही गारा-साफ सुधरा हो देश हमारा
-सबसे पहले भारत आज़ादी की आवाज़ बोलो-

VIKASH SHUKLA & COMPANY
CHARTERED ACCOUNTANT

Martand ganj near vinay photocopy &

RK palace Beohari Dist. Shahdol - 484774 (M.P.)

Tel.: 9516250255. E-mail: caviakash.shukla@gmail.com



Chartered accountant

Vikash kumar shukla

Date: 11/09/2020

To
The Chief Municipal Officer,
Khand Nagar Parishad
District-shahdol, (M.P.)

Report on the Financial Statements

I have Audited the accompanying financial statement which comprises the balance sheet of nagar parishad khand distt shahdol (M.P.) , For the year ended march 2020 & receipts and payments , income & expenditure accounts for the year ended march 2020 & summary of significant accounting policies and other explanatory information .

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the frauds & other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

(Signature)

(Signature)

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act & rules made there under and as per scope of work under assignment. We conducted our audit in accordance with the Standards on Auditing issued by Institute of chartered accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence We have obtained is sufficient and appropriate to provide basis for our audit opinion on the financial statements

~~(MILWAUKEE) 2152 2nd St. N.~~
~~Greenfield 12345678901234567890~~

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प्राप्ति के शीर्ष	विवरण	राशि (रु०)	राशि (रु०)
सम्पत्ति कर			73400
चुंगी धारिणी			17263000
धानी कर			165000
समाहित कर			81948
विक्रय उपकर			1282
विशेष उपकर			1282
भूदाक शुल्क			85000
अधिमार			10184
जलकर			70205
स्टैण्ड रूविधा से प्राप्ति			248687
समाहितक दैनिक बैठक			99236
वाजार फीस / ठेका			6000
भन टैकर से प्राप्ति			31900
पानी टैकर से प्राप्ति			376
निविदा फार्म शुल्क			63000
अमानत जमा			
अन्य प्राप्ति	राशन कार्ड / नकल फीस / आवेदन फीस / प्रतिलिपी फीस / प्रोसेस फीस / प्रमाण पत्र शुल्क		205354
व्याज की कमाई			371126
TOTAL (A)			18776980
	वाणिज्य कर पर अधिमार		2023000
	राज्य विवे आयोग		2227000
	सबल योजना		600000
	सड़क भरमल		654000
शासन से प्राप्त अनुदान	14 वीं वित्त आयोग		8702000
	वैसिक		
	14 वीं वित्त आयोग		2072000
	मूलभूत सुविधा		2329000
			18607000
TOTAL (B)			37383980
कुल प्राप्ति			

37383980-18776980

37383980-18776980

37383980

(i) We have checked all the revenue item in the books & from related documents and observed that there is systematic method adopted to record correct revenue but more care should be given to stop leakage of funds.

(iii) As we have seen that all revenue collected or received at Nagar Parishad level was duly accounted for and deposited the same in the bank account.

(iii) The bank slip has been matched by us on the basis of samples. All the receipts have been deposited by the council within two days in the respective bank, during the audit we could not find any error or mistake in which the receipts were sent to the concerned bank. Not deposited

बैंक विवरण की कुछ प्रतियों का लेखा रोकड़ वाली में नहीं किया गया है जिनका लेखा रोकड़ वाली में किया जाना था प्रतियों का विवरण निम्न लिखित है

बैंक नाम	बैंक विवरण में प्राप्ति की तिथि	राशि रुपये	राशि रुपये
SBI BANSAGR DEOLAND 36958058309	07/05/2019	5000000	रोकड़ वाली में इन प्रतियों का लेखा नहीं किया गया
	02/07/2019	13520	
	08/08/2019	5000000	
	26/12/2019	50304	
SBI BANSAGR DEOLAND 11504095569			

उपरोक्त सभी प्रतियों का लेखा रोकड़ वाली में उपर्युक्त मदों में किया जाये अवश्य में आने वाली अनुराजों का लेख हर माह बैंक स्टेटमेंट के द्वारा रोकड़ वाली में लेख करने के लिए दिया निर्देश दिया गया

दिप्ती

2/12/19

- (IV) No earning interest was entered in the cash book
- (V) We had gone through the yearly revenue recovery target.
- (VI) No investment were made in which interest are lesser allowed.
- (VII) As per demand and recovery statement following taxes are outstanding as on 31.03.2020 (annexure 2)
- (VIII) As per government guidelines and concern financial security reason, FDR of Municipal Corporation should be made only in in nationalized bank instead of private bank.
- (IX) Tax revenue targeted for the current financial year 2019-2020 based on GIS survey done earlier and property valued long before. It is suggested that property may be valued once in 5 year to increase property tax revenue.




व्यय का अंकेक्षण

हमारे द्वारा परिषद की विभिन्न योजनाओं में व्यय की गई राशि, व्यय की गई राशि की स्वीकृति आवंटन का अंकेक्षण किया गया

परिषद् द्वारा विभिन्न सेवाओं, परियोजनाओं और परियोजना में व्यय की गई राशि का विवरण निम्नानुसार है

व्यय की गई	विवरण	राशि (रुपये)	राशि (रुपये)
सामान्य प्रशासनिक एवं सहायक प्रभाग	वैतन भुगतान	7191476	
	इ पी फ	595256	
	जी पी फ	1250025	
	दैनिक वेतन	2599508	
	बीमा	62719	
	अव्ययत वास्तु भूत	266704	
	कॉपीर मरम्मत/PHOTOCOPY	49272	
	PURCHASES OF PRINTER	198749	
	यात्रा भूत	2850	
	विद्युत सामग्री	342319	
सांकेतिक सहायता	विद्युत प्रभार	1299356	
	विद्युत मरम्मत	1446757	
	जन स्वास्थ्य एवं सहायता	228320	
	जन स्वास्थ्य एवं सहायता	228320	

21/11/19

24/10/19

13

मोटर वंग मरम्मत	68359	
रिड वंग सामग्री	669881	
सफाई सामग्री	2798110	
सफाई बेतल	843931	
रेशमी	54201	
प्रिंटिंग फ्लैक्स	87146	
वाहन मरम्मत	360379	
विभिन्न कारों की राशि	933077	
विद्युतक रबकछा अंगदान	6000	
डीजल	638544	
बैंक का काशीशान	930	
रुट व्यय	192690	
विविध सामग्री क्रय	91050	
विशेषण	555210	
वाहन क्रिया	244110	

विविध व्यय

जय गान्धी (गान्धी)

Shukla

(iii) No details were made available with respect to expenditure for a particular scheme for which limited funds were allocated, therefore over payment if any, which cannot be brought to the notice of commissioners /CMO.

(iiii) we have examined the expenditure incurred in accordance with the guidelines, directives, acts, and rules issued by government of Central/ State Government, and it has been observed that there is variation between actual expenditure incurred and guidelines issued regarding such expenditure.

(iv) We have checked financial propriety and certain expenditure are supported by financial and administrative sections accorded by competent authority and are limited to administrative and financial limits of sanctioning authority.

(v) During performance of audit procedures we have come across records are regarding appropriate sanctions are not maintained and were not made available therefore not possible for us to report the matter concerned.

(vi) Utilization certificate (UCs) was not made available for verification and therefore we were not able to tally with the income and expenditure records and creation of fixed assets.

Total		
आवास राशि	155002	
आवासीय बापसी राशि	491852	
सी ए बजट फंड	45000	
दूरभाष बिज	36426	
कार्गो प्रभार	50000	
उत्तर	110000	
परिषद् खर्च	364783	
लोक निधि	223717	
गोदी निधि	1221187	
सड़क निधि	3982888	
29757784		

(vii) While verifying expenses voucher it is found that many expenses vouchers are missing while verifying from cash book and many expenses voucher were without any supporting documents or without appropriate supporting.

Audit of book keeping

(i) Books of accounts and stores were not maintained properly and were not maintained as per accounting rules applicable to urban local bodies.

(iii) We have examined the grants register and it was noticed that proper entries were not made therefore it was not possible to verify such entries in cash book.

(iiii) Bank account balances are not maintained in cash book so we are unable to prepare bank reconciliation statement.

(iv) As per accounting rules urban local bodies should maintain bank balance on cash book and reconcile on day to day basis but this practice is not maintained. there is difference in receipts and payment account. As bank reconciliation statement is not maintained so we are unable to reconcile difference.

AUDIT OF FDR

(i) No FD's was made by ULB resulting in loss of interest.

Audit of Tenders/Bids :-

(i) We have audited and examined all tenders/bids invited by the ULBs.

(ii) During the process of audit and while scrutinizing the tenders invited it was noticed that proper competitive tendering procedures were followed for all bids.

(iiii) We have verified that the receipts of tender fees/bid processing fees and noticed that such fees is properly accounted for and we have also examined performance guarantee both during the construction and maintenance period and have noticed affirmative indicators.

(iv) We have also verified the bank guarantee, if received in lieu of bid processing fee / performance guarantee issued by issuing bank.

(v) We have also verified condition of bank guarantee and it has been noticed that there is no such condition which is against the interest of ULB's.

(vi) We have gone through the cases of extension of BG's and we have noticed that it has been duly brought to the notice of the commissioner/CMO. And also the proper guidance to extend the BG's also been given to ULB's.

(vii) We have checked the contract closures.

AUDIT OF GRANTS AND LOAN

(i) We have checked the grants given by Central Government and we have come across that proper records are not maintained for grants received and its utilization and hence not possible for us to perform substantial audit procedures.

(iii) We have further checked the grants given by State Government and we have come across that proper records are not maintained for grants received and its utilization and hence not possible for us to perform substantial audit procedures and unable to comment.

(iiii) We have gone through the records made available regarding audit of loan provided for physical infrastructure and its utilization and we found that there are no proper records maintained for such purpose and also there is no proper revenue recognition mechanism, therefore we are unable to specifically comment on revenue mechanism, whether the asset created out of the loan has generated the desired revenue or not.

FOR - VIKASH SHUKLA & COMPANY
CHARTERED ACCOUNTANT

Vikash Shukla

(UD UADD)
CHARTERED ACCOUNTANT
Vikash Shukla

**NAGAR PARISHAD, KHAND
DISTRICT - SHAHDOL
INCOME & EXPENDITURE
FOR THE FINANCIAL YEAR 2018-2019**

INCOME

AMOUNT	PARTICULARS
73400	सम्पत्ति कर
17263000	चुंगी शालिपूर्ति
165000	धानी कर
81948	सम्पत्ति कर
1282	विकास उपकर
1282	विश्व उपकर
85000	मार्गक शौच
10184	अभिभार
70205	जलकर
248687	रैलवे सुविधा से प्राप्त
99236	सामाजिक दैनिक बैठक बाजार फीस / ठेका
6000	मल टैकर से प्राप्तिया
31900	पानी टैकर से प्राप्तिया
376	निविदा फार्म शुल्क
63000	अमानत जमा
205354	अन्य प्राप्तिया
371126	व्याज की कमाई
2023000	बाणिज्य कर पर अभिभार
22227000	राज्य वित्त आयोग
6000000	संवल योजना
654000	खटक मरम्मत
8702000	14 वीं वित्त आयोग
2072000	बैजिक
2329000	14 वीं वित्त आयोग performance मूलभूत सुविधा

Shahdol

Shahdol

TOTAL (A)	37383980.00
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DIRECT & INDIRECT EXPENSES

AMOUNT	PARTICULARS
7191476	वेतन भवदरी
595256	इ पी फ
1250025	जी पी फ
2599508	दैनिक वेतन
62719	बीमा
266704	अव्ययत पाषाद भता
49272	कम्प्युटर भरणभत/PHOTOCOPY
198749	PURCHASES OF PRINTER
2850	याता भता
342319	विधुत सामग्री
1299356	विधुत प्रभार
1446757	विधुत भरणभत
228320	जन प्रदाय सामग्री
68359	मोटर पंप भरणभत
669881	हैड पंप सामग्री
2798110	सफाई सामग्री
843931	सफाई वेतन
54201	स्टेशनरी
87146	प्रिंटर फ्लैक्स
360379	वाहन भरणभत
933077	विभिन्न करों की राशि
6000	विधायक सर्वेक्छा अर्जदान
638544	डीजल
930	बैंक का कमीशन
192690	रेट व्यय
91050	विविध सामग्री क्रय
555210	विभापन
244110	वाहन किराया
155002	अविम राशि
491852	अमानत वापसी राशि
45000	सी ए बजट फीस
36426	दूरभाष बिल
50000	कानूनी प्रभार
110000	उत्सव

8/11/19

परिषद् खर्च	364783
निर्माण सामग्री	223717
माली निर्माण	1221187
सड़क निर्माण	3982888
SURPLUS	7626196
TOTAL (B)	37383980

8/2/2019

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**NAGARPARISHAD, KHAND
DISTRICT - SHAHDOL
INCOME & EXPENDITURE
FOR THE FINANCIAL YEAR 2019-2020**

RECEIPTS

PARTICULARS	AMOUNT
OPENING BANK BALANCE	25745332.64
सम्पत्ति कर	73400
ग्रामी ऋणपूर्ति	17263000
यात्री कर	165000
समाहित कर	81948
विकास उपकर	1282
शिक्षा उपकर	1282
भूदानक शुल्क	85000
अहिमर	10184
जलकर	70205
स्टैण्ड सुविधा से प्राप्त	248687
सामाहिक दैनिक बैठक	99236
वाजार फीस / टैका	6000
मल टैकर से प्राप्तिया	31900
पानी टैकर से प्राप्तिया	376
निविदा काम शुल्क	63000
अमानत जमा	205354
अन्य प्राप्तिया	371126
व्याज की कमाई	2023000
वाणिज्य कर पर अहिमर	2227000
राज्य वित्त आयोग	600000
सबल योजना	654000
सड़क परम्पत	8702000
14 वीं वित्त आयोग	
वैशिक	2072000
14 वीं वित्त आयोग performance	

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Shukla

AMOUNT	PARTICULARS
7191476	बेन मजदूरी
595256	ई पी फ
1250025	जी पी फ
2599508	टैलिक बेन
62719	बीमा
266704	अध्यक्ष पार्क भत्ता
49272	कॉपीर मरम्मत/PHOTOCOPY
198749	PURCHASES OF PRINTER
2850	यात्रा भत्ता
342319	विद्युत सामग्री
1299356	विद्युत प्रभार
1446757	विद्युत मरम्मत
228320	जल प्रदाय सामग्री
68359	ओटर पंप मरम्मत
669881	ड्रेड पंप सामग्री
2798110	सफाई सामग्री
843931	सफाई बेन
54201	स्टेशनरी
87146	प्रिंटर प्लेक्स
360379	वाहन मरम्मत
933077	विश्राम करों की राशि
6000	विद्युतक रोकछा अनादान
638544	डीजल
930	ब्लक का कमीशन
192690	टैट व्यय
91050	विविध सामग्री क्रय
555210	विज्ञापन
244110	वाहन किराया
155002	अभिसार राशि
491852	अमानत वापसी राशि
45000	सी ए बजट फीस
36426	टैरिफ बिज
50000	कानूनी प्रभार
110000	उत्तर

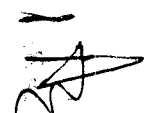
PAYMENTS

2329000	मूलभूत सुविधा
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NAGARP ARISHAD, KHAND
DISTRICT - SHAHDOL
ABSTRACT SHEET ON AUDIT FOR FINANCIAL YEAR 2018-2019
FOR THE FINANCIAL YEAR 2019-2020

TAXES OUTSTANDING AS ON 31-3-2020

S.N	NAME: TAX	CURRENT YEAR DEMAND	PREVIOUS MONTH RECOVERY	CURRENT YEAR RECOVERY	RECOVERY OF CURRENT YEAR	% OF RECOVERY	TOTAL OUTSTANDING
1	PROPERTY TAX	78309	20912	4609	25521	32.59%	52788
2	SAMEKIT TAX	105000	13560	3840	17400	16.57%	87600
3	JAL KAR	112800	1800	2600	4400	3.90%	108400
4	SHIKSHA UPKAR	1566	416	91	507	32.38%	1059
5	VIKAS UPKAR	1566	416	91	507	32.38%	1059
6	WEEKLY BAZAR BAITHKI	117902	120852	-	120852	102.50%	15706
7	STAND SUVIDHA SHULK	285471	247200	22565	269765	94.50%	
TOTAL		702614	405156	33796	438952		266612


 31/03/2020