#### S Ajit Jain & Company

(Chartered Accountants)

502, Fortune Business Centre, 165, RNT Marg Indore. Madhya Pradesh-452001 Phone: 07314903342, (M) 9826701100, E-mail: sheetalajain@yahoo.com

#### **BILL**

Bill No sept07

Date:

19/09/2020

Name NAGAR PARISHAD,
MAHESHWAR,
DISTT:- KHARGONE (M.P.)

| Description                                 |              | Amount (Rs.) |
|---|--------------|--------------|
| Audit                                       |              | 35000.00     |
|   |              |              |
|   |              |              |
|   |              |              |
|   |              |              |
|   |              |              |
|   |              |              |
|   | Total Amount | 35000.00     |
| Amount In Words: Thirty Five Thousand Only. |              |              |

PAN No.:

AAZFA3063E

GST No. NA

Bank A/c No. 031650308563.....

IFSC Code: COSB0000031.....

Bank Name COSMOS BANK......

Branch name:.....INDORE.....

For, S Ajit Jain & Company

Partne

M No.076598



# CA Sheetal A. Jain S. AJIT JAIN & COMPANY M.Com, F.C.A., DISA (ICAI)

Office: 502 Fortune Business Centre, 165 R.N.T. Marg Indore (M.P.) \$ 0731 4903342 +91 98267 01100, 91319 25473 sheetalajain@yahoo.com H.O.-10, Arvind Path, Bamagar, Dist. Ujjain (M.P.)

#### **AUDITOR'S REPORT**

NAGAR PARISHAD, MAHESHWAR, DISTT:- KHARGONE (M.P.)

#### **Report On The Financial Statements**

We have audited the accora:panying financial statements of <u>NAGAR PARISHAD MAHESHWAR, DISTT:-KHARGONE (M.P.)</u>, which comprise of receipts and payment account for the year ending <u>31<sup>ST</sup> MARCH</u> <u>2020</u>. The institution follows cash system of accounting. The observations on the scope of audit work prescribed and other notes, comments and explanatory information etc. are attached herewith. These financial statements are the responsibility of Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

#### Management's Responsibility For The Financial Statements

The Institution's Management responsible for the preparation of the financial statements that give a true and fair view of the financial statements in accordance with the accounting standards and in accordance with the accounting principles generally accepted in India. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and free from material misstatements, whether due to fraud or error.

#### Auditor's Reponsbility

Our responsibility is to express an opinion on the above financial statements based on our audit. We conduct our audit in accordance with standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatements of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of the expressing an opinion on the effectiveness of the institution's internal control. An audit also includes evaluating the



appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 a basis for our audit opinion. Test check methods have been applied in areas where ever the same has been considered appropriate.

#### Opinion

In our opinion and to the best of our knowledge and according to the explanations given to me, the aforesaid receipts and payment accounts gives a true and fair view in conformity with the accounting principles generally accepted in india, read with significant accounting policies of the financial statements of the institution of the year ended on that date, subject to the observations, notes and comments appended. Specifically that:

- a) Most of the bank accounts balances as per cash book and as per bank statements are significantly not reconciled and which are further reconciled refer "ANNEXURE-B".
- b) There are various instances of mistakes in entries in cash book which have came across during audit and have been mentioned in the audit report in succeeding paras **ANNEXURE** -A due to that many significant items / amounts of receipts / payments might have been omitted to be included in the receipts and payments account. These have been elaborated in the attached observations on the scope of audit work prescribed.
- c) The actual grant received by the Parishad is required to be reconciled with the grant sanctioned, and deductions made therefrom. In the absence of the same many significant items / amounts of receipts / payments might have been omitted to be included in the receipts and payments accounts and in respect of some grant amount recorded, there may be some interchange of heads due to unavailability of information etc.
- d) The balance sheet was not prepared by the Nagar parishad.
- e) Receipt and payment is made based on the account books of parishad.
- f) Scheme cashbook maintained by the Parishad is being merged by the Main cashbook as at 31/08/2019 due to the circular of state government and the differential amount is being transferred to receipt and payment A/c.
- g) Bank balance and Yojana balance information taken on based to account books.



- h) Expenditures relating to the Yojana should be specified clearly.
- i) Other audit observations and comments are mentioned in ANNEXURE 1

Date - 19/09/2020

For S AJIT JAIN & COMPANY

Place - INDORE

CHARTERED ACCOUNTANT

CA SHEETAL JAIN

(PATNER)

M. NO.076598

FRN NO.009399C

UDIN:-20076598AAAAJ1021

## **Audit Of Revenue**

| S.<br>No. | Indicators  | Observations   | Remarks  |
|-----------|---|--|--|
| 1.        | The auditor is responsible for audit of revenue from various sources.   | Nagar Parishad follows cash system of accounting for recording receipts. The receipts of revenue from all the sources on the above basis have been examined.   | <del></del>  |
| 2.        | The auditor is responsible for checking the revenue receipts from the counter files of receipts books and verifies that the money received is duly deposited in the respective bank accounts.                   | The revenue receipts are generally found to have been deposited in the bank account in time. On some days there are delays in deposit of money in the bank account but they are generally of not more than 2 days. For these minor delays the account officer has offered explanation that they are mostly due to bank holidays. | It is suggested that pre bank deposit checking of challan with counterfoils of receipts by an independent person should be invariably done in all cases. |
| 3.        | Percentage of revenue collection increase/ decrease in various heads in property tax, Samekit kar, Shikshaupkar, Nagariya Vikas Upkar and 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, Samekitkar, Shiksh Upkar, Nagariya Vikas Upkar and other tax have been prepared in the ABSTRACT SHEET.   | Parishad should make<br>more efforts for recoveries<br>of the outstanding.   |
| 4.        | Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.   | The amount received through different revenue sources are deposited generally within 2 working days except in some cases where delay is due to bank holiday.   | The delay in deposit of revenue is due to failure of link or public holidays or weekly trade offs.   |
| 5.        | Entries in cash book should be verified.  | The entries in the cash book have been verified with respective vouchers, counterfoils of receipts, bank deposit slips etc.  | The various instances of errors omissions, mistakes etc. Have come across during the course of audit are as under. "REFER ANNEXURE-"B".                  |



| 6. | Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall from part of report. | It is informed to us that the Parishad has not laid down any monthly or quarterly targets. It is observed that while preparing budget municipality is using hypothetically/imaginary figures instead if actual figures as base figures for the past years. Budgeted figures are inflated year by year and actual recovery is not possible against these budgeted figures. | SHORTFALL TO MEET TARGETS, MORE EFFORTS IS NEEDED FOR RECOVERY.   |
|----|--|---|---|
| 7. | The auditor shall verify the interest income from FDR and verify that interest income is duly and timely recorded in cash book.  | FD is not recorded in the cash book as per the information given by the parishad and as per the bank reconciliation statement.  | We suggest that current and saving accounts should be linked with the auto weep account with the bank so that the idle funds gets transferred to short term deposit without affecting the liquidity of fund, so that the interest income can be earned income. We suggest FD to be recorded in cash book. |
| 8. | The cases where investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.  |   | It is suggested that since the Parishad makes big deposits therefore every time when new fixed deposit is made / old deposit is renewed, it may request the banks to quote the best possible higher rates which will help to earn much higher interest.   |

# **Audit Of Expenditure**

| S.<br>No. | Indicators  | Observations   | Remarks   |
|-----------|---|--|---|
| 1.        | The auditor is responsible is responsible for audit of expenditure under all the schemes. | The Parishad follows the cash system of accounting. The expenses have been recorded on payment thereof. In some cases supporting documents were not found for verification during audit. The audit has been done in respect of general expenditure and expenditure incurred under the schemes. | Expenditure should be classify against the schemes. Under a specific particular head. |
| 2.        | Auditor is responsible for  | The entries of the expenditure made in   |   |



|    |   | the latest term were than an                |                        |
|----|---|---|------------------------|
|    | checking the entries in cash                          | the cash book have been verified on         |                        |
|    | book and verifying them                               | sampling basis from the relevant            | }                      |
|    | from relevant vouchers.                               | vouchers and supporting .                   | Proper care must be    |
| 3. | Auditor shall check balance                           | The monthly balances of amounts laying      | done while balancing   |
|    | of the cash book and guide                            | in bank accounts as appearing in the cash   |                        |
|    | the accountant to rectify                             | book are almost not tallied with the        | 04011                  |
|    | the errors.   | balances appearing in the respective        | differences are        |
|    |   | bank statements. "REFER ANNEXURE B".        | observed from being    |
|    |   |   | carried from the last  |
|    |   |   | audit report.          |
| 4. | Auditors shall verify that                            | Grant register is updated and as per per    | we suggest that the    |
|    | the expenditure of a                                  | the information given by the authorized     | expenditure under      |
|    | particular scheme is limited                          | person that the expenditure against the     | specific scheme        |
|    | to the funds allocated for                            | specific scheme is reconciled at the year   | should be clearly be   |
|    | that particular scheme any                            | end , we suggest that the expenditure       | shown under a specific |
|    | over payment shall be                                 | under specific scheme should be clearly     | expenditure head.      |
|    | brought to the notice of                              | be shown under a specific expenditure       |                        |
|    | commissioner / CMO.                                   | head.                                       | 1                      |
| 5. | Auditor shall verify that                             | The expenditure incurred is generally in    | No adverse remarks.    |
|    | expenditure is accordance                             | accordance with the guidelines directives   |                        |
|    | with the guidelines                                   | acts and rules is issued by government of   |                        |
|    | directives act and rules                              | india or the state government. No           |                        |
|    | issued by government of                               | adverse cases of contravention of the       |                        |
|    | india.  | same game across during the course of       |                        |
|    |   | audit.                                      | N - dinoncies word     |
| 6. | During the audit financial                            | We found that all the expenditures were     | No discrepancies were  |
|    | property cell also be                                 | properly supported by the relevant and      | found.                 |
|    | checked all the expenditure                           | required vouchers they were also            |                        |
|    | should be supported by                                | adequately supported by the                 |                        |
|    | financial administrative                              | administrative and financial sanction       |                        |
|    | sanctions.  | accorded by competent authority i.e.        |                        |
|    |   | CMO / president.                            | N. Linear and a vioro  |
| 7. | All the cases where                                   | We did not come across any such             |                        |
|    | appropriate sanction has                              | expenditure which has been incurred         | found.                 |
|    | not been obtained shall be                            | without obtaining permission from the       |                        |
|    | reported and the                                      | relevant sanctioning authority.             |                        |
|    | compliance of audit                                   |   |                        |
|    | observation shall be                                  |   |                        |
|    | ensured during the audit.                             | 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1      |                        |
| 8. | Auditor shall be                                      | It has been explained to us that the        |                        |
|    | responsible for verification                          | utilization certificate have not been       |                        |
|    | of scheme project wise                                | issued by the municipality in all the cases | •                      |
|    | utilization certificate and                           | the same have been issued by the            |                        |
|    | shall be tallied with income                          | municipality only in the cases where they   |                        |
|    |   | ,   |                        |
|    | 4.1.4   | authorities.                                |                        |
|    | assets.   |   |                        |
|    | and expenditure records and creation of fixed assets. | have been asked by the higher authorities.  |                        |



# **Audit Of Book Keeping**

| S.  | Indicators   | Observations  | Remarks  |
|-----|--|---|--|
| No. | macators   | J   | Remarks  |
| 1.  | Auditor is responsible for audit of all the books of accounts as well as stores.   | We have verified the cash book cashier cash book bank account statements voucher receipt books, Challan books and all the records maintained by the municipality.   | It has been informed to us as well as reported in the previous audit report that the municipality has to maintain that records as per MPMAM but presently the municipality is not following the same.                        |
| 2.  | Auditors cell verify that all the books of accounts and stores are maintained as per accounting rules applicable to ULB be any discrepancies observed should be brought into notice.                                   | The books of accounts are being maintained by applying cash system of accounting cash book totaling and balancing error was found "ANNEXURE B".   | We suggest that bank ledger accounts for all the banks should be prepared so that bank reconciliation statement can be prepared easily and proper balancing of cash book should be done so that the errors can be minimized. |
| 3.  | The auditor cell verify advances register and see that all the advances are timely recovered according to the conditions of advances all the cases of non-recovery cell be specifically mentioned in the audit report. | As per the accountant advance register is not maintained by the municipality and there are no advances given by the municipality. In year2018-19 advances were given to staff still not recovered.  | Advance register should be prepared by the municipality.   |
| 4.  | Advance register should be prepared by the municipality.   | ADVANCE REGISTER IS N   | OT MAINTAINED.   |
| 5.  | Auditors shall be responsible for verifying the entries in the grant register the receipt and payments of grants shall be duly verified from the entries in the cash book.   | Grant register is updated and as per the information given by the authorized person that the expenditure against the specific scheme is reconciled at the year end, we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head in | we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head in the cash book  |



|    |  | the cash book.  |  |
|----|--|---|--|
| 6. | The auditor shall verify the fixed assets register from the records and the discrepancies shall be brought to the notice of CMO. |   | For knowing proper position of fixed assets register should be prepared. |
| 7. | The auditor shall reconcile the accounts of receipt and payments especially for project funds.                                   | The receipt and payment for project phones are reconciled and all the receipts and payments of project funds are incorporated with the receipt payment account. | <del></del> -  |

# Audit Of FOR

| S.<br>No. | Indicators  | Observations  | Remarks  |
|-----------|---|---|--|
| 1.        | The auditor is responsible for the audit of all FDR and TDR.  | With reference of the management  | TDR fixed deposit register should be   |
| 2.        | Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.  | representation letter obtained by us we have not taken into consideration the FDR which is written off by the management. the FDR was credited in the bank during the year of deposit itself. | properly maintained by the municipality.   |
| 3.        | Cases where FDR and TDR are kept at low rate of interest than the prevailing rate salary immediately brought to the notice of commissioner / CMO. | No such cases found during the course of audit.   |  |
| 4.        | Interest earned on FDR shall be verified from entries in the cash book.   | The interest income is recorded on cash basis only, i.e., only when FDR's mature. bank interest income is not recorded in the books.  | We suggest that current and saving accounts should be linked with the auto sweep account with the bank to that the idle funds gets transferred to short term deposit without affecting the liquidity of fund, so that the interest income can be earned. |



|    |   | that the expenditure against the specific scheme is reconciled at the year end, we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head in the cash book.  | under a specific<br>expenditure head in the<br>cash book                 |
|----|---|---|--|
| 2. | Auditor is responsible for audit of grants received from state government and its utilization.  | Grant register is updated and as per the information given by the authorized person that the expenditure against the specific scheme is reconciled at the year end , we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head in the cash book. | We suggest that grant register should be maintained by the municipality. |
| 3. | The auditor cell perform audit of loans provided for physical infrastructure and its utilization during this audit the auditors shall specifically comment on the revenue mechanism i.e. whether that asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reason for non-generation of the revenue. | There were no loans availed for physical infrastructure by the municipality.  |  |
| 4. | The auditor shall specifically point out any diversion of funds from capital receipts / grant / loans to revenue expenditure and from one scheme and projector to another.  | We did not find any diversion of funds from capital assets / grants / loans to revenue expenditure.   |  |



|    |                          | expenditure is accordance with the guidelines directives act and rules issued by govt. of india.  | with the guidelines, directives, acts and rules issued by the govt. of india or the state govt. no adverse cases of contravention of the same came across during the case of audit.   |  |
|----|--------------------------|---|---|--|
|    |                          | During the audit financial propriety shall also be checked. All the expenditure should be supported be the financial administration sanctions.  | We found that all the expenditure were properly supported by the relevant and required vouchers, they were adequately supported by the administrative and financial sanction accorded by competent authority i.e., CMO/President.             | No discrepancies were found.   |
|    |                          | 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.                             | We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.   | No discrepancies were found.   |
|    |                          | 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. | It has been explained to us that the utilization certificate have not been issued by the municipality in all the cases. The same have been issued by the municipality only in the cases where they have been asked by the higher authorities. |  |
| 2. | Audit Of Book<br>Keeping | k Auditor is responsible for audit of all the books of accounts as well as stores.  | We have verified the cash book cashier cash book bank account statements, vouchers received books Challan books and all the records maintained by the municipality.   | It has been informed to us as well as reported in the previous audit report that the municipality has to maintain the records as per MPMAM but presently the municipality is not following the same. |
|    |                          | Auditors shall verify that all the books of accounts and stores are maintained as per Accounting rules applicable to ULB any discrepancies observed                                     | The books of accounts are being maintained by applying cash system of accounting. cash book totaling and balancing error was found ANNEXURE-"B"   | We suggest that Bank ledger accounts for all banks should be prepared so that bank reconciliation statement can be prepared easily and proper  |



| The auditors and verify advance register and see that all the maintaine advances are time to required advances recording to the conditions of advances advances all the cases of non-recovery shall be specifically mentioned in the audit report.  Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for werifying the entries in the ground register the receipt and payments of Grand shall be at the y delivered verified from the under stenties in the cash book.  The auditor shall verify the fixed municips and describe it shall be brought deprecial to the notice of CMO.  The auditor shall reconcile the records assets register from the records municips and describe it shall be brought deprecial to the notice of CMO.  The auditor shall reconcile the records assets register from the records payments.  The auditor shall reconcile the reconcile the accounts of receipts and reconcile payment.  The auditor is responsible for With readinds.  The auditor is responsible for With reading audit of all FDR and TDR.  Consider |           |        | The property of the control of the c |  | balancing of cash book should be        |
|--|-----------|--------|--|--|---|
| The auditors and verify advance register and see that all the madvances are time to required a recording to the conditions of a advances all the cases of non-recovery shall be specifically mentioned in the audit report.  Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the ground register the receipt and payments of Grand shall be a delivered verified from the entries in the entries in the entries in the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.   |           |        | אוסמות מב מוסמפון ווינס ווסניבר:   |  | done so that the errors can be          |
| The auditors and verify advance register and see that all the madvances are time to required a recording to the conditions of a advances all the cases of non-recovery shall be specifically mentioned in the audit report.  Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the ignound register the receipt and payments of Grand shall be adelivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.   |           |        |  |  | minimized.                              |
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| recording to the conditions of advances all the cases of non-recovery shall be specifically mentioned in the audit report.  Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the ground register the receipt and payments of Grand shall be adelivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | advances are time to required  | advances given by the municipality. In year2018-19     |   |
| advances all the cases of non-recovery shall be specifically mentioned in the audit report.  Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the iground register the receipt and payments of Grand shall be a delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.   |           |        | recording to the conditions of   | advances were given to staff still not recovered.      |   |
| recovery shall be specifically mentioned in the audit report.  Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the ground register the receipt and payments of Grand shall be delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | advances all the cases of non-   |  |   |
| Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the iground register the receipt and payments of Grand shall be delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | recovery shall be specifically   |  |   |
| Bank reconciliation statement shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for verifying the entries in the iground register the receipt and payments of Grand shall be delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | mentioned in the audit report.   |  |   |
| shall be verified from the records of ULB and the bank concerned.  Auditor shall be responsible for of verifying the entries in the ground register the receipt and payments of Grand shall be delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | Bank reconciliation statement  | REFER ANNEXURE- "B"                                    |   |
| records of ULB and the bank concerned.  Auditor shall be responsible for of verifying the entries in the iground register the receipt and payments of Grand shall be adelivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.   |           |        | shall be verified from the   |  |   |
| Auditor shall be responsible for of verifying the entries in the ground register the receipt and payments of Grand shall be adelivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | records of ULB and the bank  |  |   |
| Auditor shall be responsible for verifying the entries in the ground register the receipt and payments of Grand shall be delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | concerned.   |  |   |
| verifying the entries in the iground register the receipt and payments of Grand shall be delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | Auditor shall be responsible for   | Grant register is updated and as per per the           | 1 |
| ground register the receipt and payments of Grand shall be a delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | .⊑   | information given by the authorized person that the    |   |
| delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.   |           |        | ground register the receipt and  | expenditure against the specific scheme is reconciled  |   |
| delivered verified from the entries in the cash book.  The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.   |           |        | payments of Grand shall be   | at the year end , we suggest that the expenditure      |   |
| The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.   |           |        |  | under specific scheme should be clearly be shown       |   |
| The auditor shall verify the fixed assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.   |           |        | entries in the cash book.  | under a specific expenditure head.                     |   |
| assets register from the records and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.  |           |        | The auditor shall verify the fixed   | The fixed assets register has not been prepared by the | _                                       |
| and describe it shall be brought to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.  |           |        | assets register from the records   | municipality also there is no system of charging       | fixed assets register should be         |
| to the notice of CMO.  The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.  |           |        | and describe it shall be brought   | depreciation in books of register and accounts.        | prepared.                               |
| The auditor shall reconcile the accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.   |           |        | to the notice of CMO.  |  |   |
| accounts of receipts and payments especially for project funds.  Audit Of FDR The auditor is responsible for audit of all FDR and TDR.   |           |        | The auditor shall reconcile the  | The receipt and payment for project funds are          |   |
| funds.  Audit Of FDR  The auditor is responsible for audit of all FDR and TDR.   |           |        | accounts of receipts and   | reconciled and all the receipts and payments of        |   |
| Audit Of FDR The auditor is responsible for audit of all FDR and TDR.  |           |        | payments especially for project  | project funds are incorporated with the receipt        |   |
| Audit Of FDR The auditor is responsible for audit of all FDR and TDR.  |           |        | funds.   | payment account.                                       |   |
| audit of all FDR and TDR.  | $\dagger$ | Of FDR | The auditor is responsible for   | With reference of the management representation        | oosit register should                   |
|  |           |        | audit of all FDR and TDR.  | letter obtained by us we have not taken into           |   |
|  |           |        |  | consideration the FDR switch is written off by the     | municipality.                           |
| manage   |           |        |  | management.  |   |
| Auditor shall ensure that proper FDR wa  |           |        | Auditor shall ensure that proper   | FDR was credited in the bank during the year of        |   |



|   |              | records of FDR are maintained      | deposit itself.                                       |                                    |
|---|--------------|------------------------------------|---|------------------------------------|
|   |              | and all renewals a timely done.    |   |                                    |
|   |              | Cases where FDR and TDR are        | No such cases found during the course of audit.       |                                    |
|   |              | kept at low rate of interest then  |   |                                    |
|   |              | the prevailing rate shall be       |   |                                    |
|   |              | immediately brought to the         |   |                                    |
|   |              | notice of Commissioner/CMO.        |   |                                    |
|   |              | Interest earned on FDR shall be    | No such cases found during the course of audit.       | We suggest that current and        |
|   |              | verified from entries in the cash  |   | saving account should be linked    |
|   |              | book.                              |   | with the auto sweep account with   |
|   |              |                                    |   | the bank so that the idle funds    |
|   |              |                                    |   | gets transferred to short term     |
|   |              |                                    |   | deposit without affecting validity |
|   |              |                                    |   | of fund so that the interest       |
|   |              |                                    |   | income can be earned.              |
| 4 | Audit Of     | The auditor is responsible for     | We have audited tenders bits invited by the USB       | No adverse remarks.                |
|   | Tenders/Bids | audit of all tenders beats invited | during the F.Y. 2019-20 by applying sample test check |                                    |
|   |              | by ULB.                            | basis and no contraventions or exceptions noticed     |                                    |
|   |              |                                    | during the course of audit other than those which     |                                    |
|   |              |                                    | have been discussed in next points.                   |                                    |
|   |              | Auditors shall check whether       | By applying sample test check basis we found that     | No adverse remarks.                |
|   |              | competitive tendering              | competitive tendering procedures are being followed   |                                    |
|   |              | procedures are followed for all    | by the municipality.                                  |                                    |
|   |              | bids.                              |   |                                    |
|   |              | Auditors shall verify that results | We have verified the process of bid processing fees / | No adverse remarks.                |
|   |              | of tender fee / bid processing     | tender fees the same have been properly dealt with.   |                                    |
|   |              | fee / performance guarantee        |   |                                    |
|   |              | both during the construction       |   |                                    |
|   |              | and maintenance period.            |   |                                    |
|   |              | The bank guarantee, if received    | There was no bank guarantee available with the        | No adverse remarks.                |
|   |              | in lieu of bid processing fee /    | municipality as explained by the engineer and the     |                                    |
|   |              | performance guarantee shall be     | accountant.   |                                    |
|   |              | verified from the issuing Bank.    |   |                                    |



|    |                   | The conditions of BG's sale also   | bank guarantee  | No adverse remarks.               |
|----|-------------------|------------------------------------|---|-----------------------------------|
|    |                   | such condition which is            | as explaired by the eligneer and                        |                                   |
|    |                   | Jacqueline is the interest of the  |   |                                   |
|    |                   | USB shall be verified and          |   |                                   |
|    |                   | brought to the notice of the       |   |                                   |
|    |                   | Commissioner / CMO.                |   |                                   |
|    |                   | The cases of extension of          | There was no bank guarantee found with the              | No adverse remarks.               |
|    |                   | business shall be brought to the   | municipality explain by the engineer in the             |                                   |
|    |                   | notice of the Commissioner /       | accountant.   |                                   |
|    |                   | CMO proper guidance to extend      |   |                                   |
|    |                   | the BG shall also be given to      |   |                                   |
|    |                   | ULB.                               |   |                                   |
| 5. | Audit Of Grants & |                                    | Grant register is updated and as per per the            | we suggest that the expenditure   |
|    | Loans             | of grants given by CG and its      | information given by the authorized person that the     | under specific scheme should be   |
|    |                   | utilization.                       | expenditure against the specific scheme is reconciled   | clearly be shown under a specific |
|    |                   |                                    | at the year end , we suggest that the expenditure       | expenditure head.                 |
|    |                   |                                    | under specific scheme should be clearly be shown        |                                   |
|    |                   |                                    | under a specific expenditure head                       |                                   |
|    |                   | Auditor is responsible for audit   | Grant register is updated and as per per the            | we suggest that the expenditure   |
|    |                   | of grant received from the state   | information given by the authorized person that the     | under specific scheme should be   |
|    |                   | government and its utilization.    | expenditure against the specific scheme is reconciled   | clearly be shown under a specific |
|    |                   |                                    | at the year end , we suggest that the expenditure       | expenditure head.                 |
|    |                   |                                    | under specific scheme should be clearly be shown        |                                   |
|    |                   |                                    | under a specific expenditure head                       |                                   |
|    |                   | The auditors and form audit of     | There were no loans availed for physical infrastructure | !                                 |
|    |                   | loans provided for physical        | by the municipality.                                    |                                   |
|    |                   | infrastructure and its utilization |   |                                   |
|    |                   | during this audit the auditors     |   |                                   |
|    |                   | service specifically comment on    |   |                                   |
|    |                   | the revenue mechanism i.e.         |   |                                   |
|    |                   | whether the Asset created out      |   |                                   |
|    |                   | of the loan has generated          |   |                                   |



|   |            | Revenue Receipts 13963770 Total Expenditure 57889610                            | The auditors spectout any diversion of capital receipts / g to revenue experience from one schema another.  Revenue Expenditure 45190103  Capital Expenditure Expenditure 12699507 | relating sion of m capital 'grants / revenue re and scheme another.  re and scheme another.  re and scheme another.  re and scheme are of eration & revenue ax & non excluding ntry tax, y & other . |
|---|------------|---|--|--|
| possible ation of funds from cards from receipts / grants / loans to revenue expenditure.  s / loans receipts / grants / loans to revenue expenditure.  s / loans receipts / grants / loans to revenue expenditure.  enue eipts  enue eipts  63770 Revenue expenditure with respect to revereipts is 323.62%  al Percentage  enditure with respect to revereipts is 323.62% |            |   |  | al expenditure<br>respect to<br>expenditure.   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Revenue expenditure with respect to revenue receipts is 323.62%  Percentage  Percentage  Capital expenditure with respect to total expenditure is 21.93%   |            |   |  | total expenditure.   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Revenue expenditure with respect to revenue receipts is 323.62%  Percentage  Capital expenditure with respect to total expenditure is 21.93%   |            |   |  | with respect to  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Revenue expenditure with respect to revenue receipts is 323.62%  Percentage  Percentage  Capital expenditure with respect to total   |            |   |  | capital expenditure  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Revenue expenditure with respect to revenue receipts is 323.62%  Percentage  |            | 57889610  | 12699507   | b) Percentage of   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Revenue expenditure with respect to revenue receipts is 323.62%  Percentage  |            | Expenditure   | Expenditure  |  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Revenue expenditure with respect to revenue receipts is 323.62%  |            | Total   | Capital  |  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | grants etc.  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | stamp duty & other   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | Octroi, entry tax,   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | tax) excluding   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | ipts (1  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | respect to revenue   |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | maintenance) with  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage Revenue expenditure with respect to revenue receipts is 323.62%   |            |   |  | salary, operation &  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage  Revenue expenditure with respect to revenue receipts is 323.62%  |            |   |  | (establishment,  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage  Revenue expenditure with respect to revenue receipts is 323.62%  |            |   |  | expenditure  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.  Percentage  Revenue expenditure with respect to revenue  |            |   |  | revenue  |
|   | ure.       | 13963770  | 45190103   | a) Percentage of   |
|   | m capital  | Receipts  | Expenditure  |  |
|   | m capital  | Revenue   | Revenue  | Any Other  |
|   | ure.       |   |  | project to another.  |
|   | ım capital |   |  | from one scheme  |
|   | m capital  |   | another.   | expenditure and  |
|   | om capital | on maland /   | from one schema  | loans to revenue   |
|   | om capital | 1 200:000 /   | to revenue expe  | precepts / grants /  |
|   | om capital | nditure and   | capital receipts / g   | funds from capital   |
|   | om capital | rants / loans<br>nditure and  | out any diversion o  | to diversion of  |
| renue or not he is ent on the possible r non-generation of e.s.   |            | f funds from<br>rants / loans<br>nditure and                                    | The auditors spec  | Incidences relating  |
| renue or not he is ent on the possible renue or non-generation of   |            | ifically point if funds from rants / loans nditure and                          | נווכ וכעכוומכ.   |  |
| venue or not he is ent on the possible  |            | ifically point of funds from rants / loans nditure and                          | the revenue  |  |
| Venue or not he is  |            | ifically point funds from rants / loans nditure and                             | reasons for non-gr   |  |
|   |            | the possible eneration of fically point of funds from rants / loans nditure and | also comment on the reasons for non-gener  |  |
| We did not find any diversion of funds from capital receipts / grants / loans to revenue expenditure.   | ure.       |   | Receipts 13963770 Total Expenditure 57889610   | Revenue Receipts 45190103 13963770  Capital Total Expenditure Expenditure 12699507 57889610  |



Date - 19/09/2020

Place - INDORE

For S AJIT JAIN & COMPANY

CHARTERED ACCOUNTANT

S CASHEETAL JAIN

(PATNER)

M. NO.076598

UDIN:-20076598AAAAAJ1021

# नगर परिषद महेश्वर वर्ष 2019 20

# आय व्यय खाता

| व्यय   | राशि     | आय                       | राशि         |
|--|----------|--------------------------|--------------|
|  |          |                          |              |
| वेतन   | 26816038 | सम्पति कर बकाया          | 389553       |
| यात्रा भत्ता   |          | सम्पति कर चालू           | 556886       |
| महगाई भत्ता / ऐरियर भत्ता                            |          | समेकित कर बकाया          | 170500       |
| पार्षदो मानदेय/भत्ता                                 | 312200   | समेकित कर चालू           | 117630       |
| प्रकाश वेतन  | 218276   | जलकर बकाया               | 558628       |
| सामुदायिक संगठिका वेतन .                             | 88000    | जलकर चालू                | 2094650      |
| गोताखोर  |          | विकास उपकर बकाया         | 103755       |
| अर्जित अवकाश नगदीकरण                                 | 220000   | विकास उपकर चालू          | 130940       |
| परिभाषित पेंशन                                       | 141116   | बाजार बैठक               | 802352       |
| आउट सोर्स कर्मचारी                                   | 97813    | शिक्षा उपकर बकाया        | 6243         |
| स्टेशनरी क्रय/छपाई कार्य                             | 202785   | शिक्षा उपकर चालू         | 108928       |
| डाक तार/पोस्टेज व्यय                                 |          | दुकान किराया बकाया       | 541498       |
| दूरभाष / टेलीफोन                                     |          | दुकान किराया चालू        | 480528       |
| पुस्तक क्रय  |          | आवेदन शुल्क              | 32232        |
| कम्प्यूटर , प्रिंटर मरम्मत                           |          | प्रमाण–पत्र              | 5836         |
| आडीट फीस   |          | सम्पतिकर अधिभार          | 11833        |
| स्वागत व्यय  | 23785    | जमीन लीज / पट्टो से      | 26470        |
| फर्नीचर क्रय / मरम्मत                                | 257366   | भवन निर्माण आवेदन        | 4035         |
| वाहन बीमा  |          | नामांतरण मुल्यांकन शुल्क | 679399       |
| बिजली बिल  |          | भवन निर्माण अनुज्ञा से   | 193241       |
| विविध  |          | वैको से ब्याज            | 1986154      |
| इनकम टेक्स   |          | पानी टेंकर किराया        | 53253        |
| मोटर व पम्प दुरूस्ती / रख / रखाव                     | 177959   | नल कनेक्श्न शुल्क        | 12600        |
| मोटर पम्प / पाईप क्य                                 | 26475    | पार्किग शुल्क            | 1360780      |
| एलन ब्लिचिंग कय                                      | 1281800  | मुद्रांक शुल्क           | 882000       |
| जलप्रदाय विद्युतदेयक                                 | 5451681  | जनभागीदारी राशि          | 23470        |
| वाटर कुलर क्य/मरम्मत, पेयजल<br>व्यवस्था              | 20000    | नर्मदा रैन बसेरा किराया  | 244000       |
| फव्वारा मरम्मत                                       | 3000     | निर्यातकर                | 18000        |
| सडक बस्ती देयक                                       | 3785394  | रोड कटिंग                | 3650         |
| विद्युत सामग्री क्रय                                 | 2066776  | टेण्डर फार्म बिकी        | 56000        |
| विशेष पर्वो पर विद्युत व्यवस्था किराया               | 12562    | वाटर हारवेरिटंग          | 95220        |
| वाहन मरम्मत कार्य                                    | 272811   | समझौता शुल्क             | 6800         |
| किटनाशक दवाई एवं स्वच्छता सामग्री<br>क्रय पावडर क्रय |          | अग्निशमन (फायर)          | 5660         |
| फागिंग मशीन / कचरा गाडी क्रय                         | 120360   | जे0सी0बी0 मशीन किराया    | 1T JA V 6506 |

| डीजल/आईल                              | 1 .      | कालोनी रजिस्ट्रीकरण               | 54000     |
|---------------------------------------|----------|-----------------------------------|-----------|
| कर्मचारियों को साबुन क्रय             | 30240    | नवदूर्गा / आतिशबाजी / खुली भूमि   | 130040    |
| पर्वो पर व्यवस्था                     | 1128227  | विविध                             | 1003031   |
| घाट / सफाई व्यवस्था                   | 123104   | चुगी क्षतिपूर्ति अनुदान           | 18868361  |
| गणतंत्र दिवस, स्वतंत्रता दिवस         | 271034   | यात्रीकर                          | 1638000   |
| अलाव कार्य                            |          | कर्मकार कल्याण योजना              | 217170    |
| स्वच्छता अभियान                       | 819088   | बैक द्वारा प्र.आवास की राशि वापसी | 333000    |
| यातायात व्यवस्था                      | 85054    | सूचना का अधिकार                   | 5913      |
| निर्वाचन                              | 307268   | मूलभूत सुविधा                     | 5846000   |
| कानूनी व्यय                           | 248800   | सडक मरम्मत अनुरक्षण               | 1495000   |
| टायर / बेटरी क्रय                     | 55200    | राज्य वित्त आयोग                  | 6653000   |
| झाडु टोकनी क्य                        | 42000    | विशेष निधि                        | 5000000   |
| स्वच्छता पुरस्कार                     | 9500     | 14वा वित्त आयोग                   | 19970000  |
| करोना महामानी                         | 3100     | स्वच्छता                          | 500000    |
| तगारी/फावडे क्रय                      | 244248   | सांसद / विधायक स्वेच्छा निधि      | 101000    |
| डीजल क्य                              | 888903   | अंत्योष्ठि सहायता                 | 265000    |
| जे.सी.बी. संधारण                      |          | संबल योजना                        | 1900000   |
| रोड मरम्मत                            | 400955   | जिला पंचायत खरगोन                 | 147500    |
| रोड डामरीकरण                          | 350000   | आय पर व्यय की अधिकता              | .18006635 |
| सीमेट कांकीट रोड मरम्मत               | 30000    |                                   |           |
| सार्वजनिक शौचालय निर्माण              | 100025   |                                   |           |
| सार्वजनिक शौचालय मरम्मत / पुताई       | 528534   |                                   |           |
| नाली मरम्मत                           | 254464   |                                   |           |
| सामुदायिक भवन निर्माण                 | 376851   |                                   |           |
| ठोस अपशिष्ठ प्रबंधन ट्रेचिंग ग्राउण्ड | 1526592  |                                   |           |
| डी.पी.आर योजनाओं पर                   | 296709   |                                   |           |
| वृक्षारोपण                            | 46550    |                                   |           |
| सामुदायिक भवन (विधायक निधि)           | 379841   |                                   |           |
| बाउन्ड्रीवॉल / रिटनिंग वॉल निर्माण    | 376775   |                                   |           |
| बगीचा निर्माण                         | 250994   |                                   |           |
| जल यंत्रालय भवन                       | 50770    |                                   |           |
| टेस्टिंग कार्य                        | 25000    |                                   |           |
| डस्टबीन क्य                           | 402150   |                                   |           |
| चलित मुत्रालय क्य                     | 315760   |                                   |           |
| सम्पवेल निर्माण                       | 141505   |                                   |           |
| विज्ञापन                              | 90538    |                                   |           |
| ई टेण्डरिंग निविदा                    | 225153   |                                   |           |
| सांसद निधि / विधायक निधि स्वेच्छा     |          |                                   |           |
| निधि                                  | 28000    |                                   |           |
|                                       |          |                                   |           |
| योग                                   | 57889610 | योग                               | 57889610  |



# नगर परिषद महेश्वर वर्ष 2019.20 प्राप्ति भुगतान खाता

| प्राप्तियां  | राशि        | भगतान  | राशि       |
|--|-------------|--|------------|
| A CONTRACTOR OF THE CONTRACTOR |             | 3  | 7-4 44     |
| प्रांरभिक शेष राशि   | 135,196,157 | वेतन   | 26,816,038 |
| सम्पति कर बकाया  | 389,553     |  | 62,093     |
| सम्पति कर चालू   |             | महगाई भत्ता / ऐरियर भत्ता                            | 273,986    |
| समेकित कर बकाया  | 170,500     |  | 312,200    |
| समेकित कर चालू   | 117,630     | प्रकाश वेतन  | 218,276    |
| जलकर बकाया   | 558,628     | सामुदायिक संगठिका वेतन                               | 88,000     |
| जलकर चालू  | 2,094,650   |  | 528,000    |
| विकास उपकर बकाया   | 103,755     |  | 220,000    |
| विकास उपकर चालू  | 130,940     |  | 141,116    |
| बाजार बैठक   | 802,352     | आउट सोर्स कर्मचारी                                   | 97,813     |
| शिक्षा उपकर बकाया  | 6,243       | स्टेशनरी क्रय/छपाई कार्य                             | 202,785    |
| शिक्षा उपकर चालू   | 108,928     | डाक तार/पोस्टेज व्यय                                 | 11,460     |
| दुकान किराया बकाया   | 541,498     | दूरभाष / टेलीफोन                                     | 62,587     |
| दुकान किराया चालू  | 480,528     | पुस्तक क्रय  | 12,235     |
| आवेदन शुल्क  | 32,232      | +  | 85,290     |
| प्रमाण-पत्र  | 5,836       | आडीट फीस   | 35,000     |
| सम्पतिकर अधिभार  | 11,833      | स्वागत व्यय  | 23,785     |
| जमीन लीज / पट्टो से  | 26,470      | फर्नीचर क्रय / मरम्मत                                | 257,366    |
| भवन निर्माण आवेदन  | 4,035       | वाहन बीमा  | 79,326     |
| नामांतरण मुल्यांकन शुल्क   | 679,399     | बिजली बिल  | 305,944    |
| भवन निर्माण अनुज्ञा से   | 193,241     | <u> </u>   | 443,880    |
| नल कनेक्श्न डिपाजीट  | 25,200      | इनकम टेक्स   | 52,241     |
| बैको से ब्याज  | 1,986,154   | जीएसटी जमा   | 468,842    |
| पानी टेंकर किराया  |             | मोटर व पम्प दुरूस्ती/रख/रखाव                         | 177,959    |
| नल कनेक्श्न शुल्क  |             | मोटर पम्प / पाईप क्य                                 | 26,475     |
| पार्किंग शुल्क   | 1,360,780   | एलन ब्लिचिंग क्य                                     | 1,281,800  |
| मुद्रांक शुल्क   | 882,000     | जलप्रदाय विद्युतदेयक                                 | 5,451,681  |
| अमानत राशि   | 372,500     | वाटर कुलर क्य/मरम्मत, पेयजल व्यवस्था                 | 20,000     |
| जनभागीदारी राशि  | 23,470      | फव्वारा मर्रम्मत                                     | 3,000      |
| नर्मदा रैन बसेरा किराया  |             | सडक बस्ती देयक                                       | 3,785,394  |
| निर्यातकर  |             | विद्युत सामग्री क्रय                                 | 2,066,776  |
| रोड कटिंग  |             | विशेष पर्वो पर विद्युत व्यवस्था किराया               | 12,562     |
| टेण्डर फार्म बिकी  |             | वाहन मरम्मत कार्य                                    | 272,811    |
| वाटर हारवेस्टिंग   | 95,220      | किटनाशक दवाई एवं स्वच्छता सामग्री क्रय<br>पावडर क्रय | 1,276,600  |
| समझोता शुल्क   |             | फागिंग मशीन / कचरा गाडी क्रय                         | 120,360    |
| अग्निशमन फायर  | <del></del> | डीजल/आईल   | 2,480,271  |
| जे सी बी मशीन किराया   |             | कर्मचारियो को साबून क्रय                             | 30,240     |
| कालोनी रजिस्ट्रीकरण  |             | पर्वो पर व्यवस्था                                    | 1,128,227  |
| नवदूर्गा / आतिशबाजी / खुली भूमि  |             | घाट /सफाई व्यवस्था                                   | 123,104    |
| विविध  |             | गणतंत्र दिवस, स्वतंत्रता दिवस                        | 271,034    |
| चुगी क्षतिपूर्ति अनुदान  |             | अलाव कार्य   | 14,100     |
| <u>ु</u><br>यात्रीकर   |             | स्वच्छता अभियान                                      | 819,088    |
| कर्मकार कल्याण योजना   |             | यातायात व्यवस्था                                     | 85,054     |



|                                  | 226,565,367  |  | 226,565,367 |
|----------------------------------|--|--|-------------|
|                                  |  | SIRIO KING KI  | 143,312,303 |
|                                  | The same to be a second or the second of the | अतिम रोकड शेष  | 143,312,585 |
|                                  |  | सांसद निधि / विधायक निधि स्वेच्छा निधि   | 28,000      |
|                                  | , , , ,  | अंत्योष्टि / संबल  | 1,950,000   |
|                                  |  | ई टेण्डरिंग निविदा   | 225,153     |
|                                  |  | विज्ञापन   | 90,538      |
|                                  |  | सम्पवेल निर्माण  | 141,505     |
|                                  |  | प्रधानमंत्री आवास योजना राशि<br>शासन को वापसी                                  | 10,000,000  |
|                                  |  | प्रधानमंत्री आवास योजना  | 8,470,000   |
|                                  |  | चलित मुत्रालय क्य  | 315,760     |
|                                  |  | डस्टबीन क्य  | 402,150     |
|                                  |  | टेस्टिंग कार्य   | 25,000      |
|                                  |  | जल यंत्रालय भवन  | 50,770      |
|                                  |  | बगीचा निर्माण  | 250,994     |
|                                  |  | अमानत राशि वापसी   | 59,720      |
|                                  |  | बाउन्ड्रीवॉल / रिटनिंग वॉल निर्माण   | 376,775     |
|                                  |  | सामुदायिक भवन (विधायक निधि)  | 379,841     |
|                                  |  | वृक्षारोपण   | 46,550      |
|                                  |  | डी.पी.आर योजनाओं पर  |             |
|                                  |  | ON OHNO MARK XIRT MO O   | 296,709     |
|                                  |  | ठोस अपशिष्ठ प्रबंधन ट्रेचिंग ग्राउण्ड  | 1,526,592   |
|                                  |  | सामुदायिक भवन निर्माण  | 376,851     |
| का अंतर                          | ,555,566   | सार्वजनिक शौचालय मरम्मत/पुताई<br>नाली मरम्मत                                   | 254,464     |
| अंतर का समायोजन 31 अगस्त         | 14,633,088   |  | 528,534     |
| दुकान नीलामी प्रीमियम राशि       |  | सार्वजनिक शौचालय निर्माण   | 100 025     |
| जिला पंचायत खरगोन                | 147 500  | सीमेट कांकीट रोड मरम्मत  | 30,000      |
| संबल योजना                       | 1,900,000  | मुख्यमंत्री अधोसंरचना अंतर्गत उत्कृष्ट सडक<br>निर्माण व बस स्टेण्ड विकास कार्य | 4,414,610   |
| अंत्योष्टि सहायता                |  | रोड डामरीकरण   | 350,000     |
| सांसद / विधायक स्वेच्छा निधि     |  | रोड मरम्मत   | 400,955     |
| स्वच्छता                         | 500,000  |  | 117,468     |
| 14वा वित्त आयोग                  |  | करोना महामारी  | 3,100       |
| विशेष निधि                       | 5,000,000  |  | 888,903     |
| राज्य वित्त आयोग                 | 6,653,000  | तगारी / फावडे क्रय   | 244,248     |
| सडक मरम्मत अनुरक्षण              | 1,495,000  | रवच्छता पुरस्कार   | 9,500       |
| नुलभूत सुविधा                    | 5,846,000  | झाडु टोकनी कय  | 42,000      |
| सूचना का अधिकार                  | 5,913  | टायर / बेटरी क्य   | 55,200      |
| वैक द्वारा प्रआवास की राशि वापसी | 000,000  | कानूनी व्यय  | 248,800     |



## बेंक समाधान पत्रक ANNEXURE- B

#### MAIN CASHBOOK 31-03-2020 की स्थिति में

| Particulars   |             | Amount       |
|---|-------------|--------------|
| Closing Balance as on 31-03-2020 as per Cash Book           |             | 14,33,12,585 |
|   |             |              |
| Add: Expenses Booked in Cash Book but not presented in Bank | 1,11,096    | 11,11,096    |
| Add: FDR Not Booked in Cash Book                            | 10,00,000   |              |
| Closing Balance as on 31-03-2020 as per Bank Passbook       |             | 14,44,23,681 |
| SBI - 90139   | 3,87,40,542 |              |
| SBI - 40045   | 30,23,495   |              |
| SBI - 05102   | 18,77,951   |              |
| SBI - 08219   | 77,91,888   |              |
| SBI - 078439  | 21,55,014   |              |
| SBI - 93731   | 46,62,244   |              |
| SBI - 15208   | 58,523      |              |
| SBI - 20177   | 57,91,523   |              |
| SBI - 93538   | 26,68,830   |              |
| BOI - 00003   | 2,60,57,685 |              |
| BOI - 04923   | 31,492      |              |
| ALLAHABAD BANK -79784                                       | 2,59,19,072 |              |
| Canara Bank 00089   | 21,56,080   |              |
| HDFC Bank   | 47,448      |              |
| Indsund Bank - 79899  | 1,50,14,614 |              |
| NJGB - 07656  | 1,33,457    |              |
| NJGB - 09819  | 5,81,299    |              |
| NJGB - 02727  | 41,79,379   |              |
| NJGB - 00221  | 22,30,933   |              |
| NJGB - 0024   | 52,442      |              |
| NJGB - 00016  | 2,49,770    |              |
| FD  | 10,00,000   |              |
|   |             |              |
| Difference (unreconcilled)                                  |             | -            |



#### **बैंक समाधान पत्रक** MAIN CASHBOOK 31-08-2019 की स्थिति में

| Particulars  |             | Amount       |
|--|-------------|--------------|
| Closing Balance As Per Cash Book As On 31-08-2019      |             | 13,19,44,414 |
| Closing Balance As Per Bank Statement As On 31-08-2019 |             | 14,65,77,502 |
| SBI-90139  | 4,84,76,652 |              |
| SBI-40045  | 28,31,882   |              |
| SBI-05102  | 19,43,557   |              |
| SBI-08219  | 2,12,29,714 |              |
| SBI-78439  | 21,06,779   |              |
| BOI-00003  | 2,02,62,391 |              |
| BOI-04926  | 30,963      |              |
| MPGB-07656   | 1,29,937    |              |
| MPGB-09819   | 5,65,966    |              |
| MPGB-02727   | 40,69,142   |              |
| MPGB-00024   | 10,22,500   |              |
| MPGB-00221   | 22,30,334   |              |
| NJGB-00016   | 2,49,770    |              |
| SBI-93731  | 45,58,477   |              |
| SBI-15208  | 57,074      |              |
| SBI-20177  | 56,62,685   |              |
| SBI-93538  | 29,83,896   |              |
| Allahabad-79784  | 2,54,62,237 |              |
| Canara-00089   | 16,56,098   |              |
| HDFC-60849   | 47,448      |              |
| FDR  | 10,00,000   |              |
|  |             |              |
| Difference to be added in Receipts                     |             | 1,46,33,088  |



# नगर परिषद्, महेश्वर वर्ष 2019-20 तुलना पत्रक

|                    |           |               | )             |          |   |
|--------------------|-----------|---------------|---------------|----------|---|
| महिस्स सम          | 2019-20   | -20           | 2018-19       | विकास दर | टियणी   |
| 5                  | बजट राथि  | वास्तविक राशि | वास्तविक राशि |          |   |
| संपत्तिकर          | 12,00,000 | 9,46,439      | 8,88,156      | 6.56%    | 6.56% पिछले वर्ष की तुलना में संपत्तिकर में वृद्धि हुई है।                  |
| समेकितकर           | 000'00'2  | 2,88,130      | 4,45,188      | -35.28%  | -35.28% पिछले वर्ष की तुलना में समेकितकर में कमी हुई है।                    |
| विकास उपकर         | 4,00,000  | 2,34,695      | 2,53,092      | -7.27%   | -7.27% पिछले वर्ष की तुलना में विकास उपकर में कमी हुई है।                   |
| शिक्षा उपकर        | 25,000    | 1,15,171      | 8,496         | 1255.59% | 8,496 1255.59% पिछले वर्ष की तुलना में शिक्षा उपकर में अच्छी वृद्धि हुई है। |
| जल उपभोक्ता प्रभार | 45,00,000 | 26,53,278     | 30,54,060     | -13.12%  | -13.12% पिछले वर्ष की तुलना में जल उपभोक्ता प्रभार में कमी हुई है।          |
| दुकान किराया       | 15,00,000 | 10,22,026     | 8,78,976      | 16.27%   | 16.27% पिछले वर्ष की तुलना में दुकान किराया में वृद्धि हुई है।              |
|                    |           |               |               |          |   |

टिपण्णी : निकाय द्वारा नियमित रूप से आय को बढ़ने और करो एवं प्रभारो की वसूली के प्रयास किये जा रहे हैं, भविष्य में नियमित रूप से लक्ष्य तय करके और प्रयास किये जायेगे |



# नगर परिषद महेश्वर Cash Flow Summary 1-Apr-2019 to 31-Mar 2020

|   | Amount      |  |
|---|-------------|--|
| Inflow of Cash:                               |             |  |
|   |             |  |
| अंतर का समायोजन                               | 1,46,33,088 |  |
| अग्निशमन                                      | 5,660       |  |
| अन्तेष्ठी सहायता                              | 2,65,000    |  |
| अमानत राशि                                    | 3,72,500    |  |
| आवेदन शुल्क                                   | 32,232      |  |
| कर्मकार केल्याण योजना                         | 2,17,170    |  |
| कालोनी रजिस्ट्री                              | 54,000      |  |
| चुंगीक्षतिपूर्ति                              | 1,88,68,361 |  |
| जनभागीदारी राशि                               | 23,470      |  |
| जमीन लीज़ पट्टा                               | 26,470      |  |
| जलकर चालू                                     | 20,94,650   |  |
| जलकर बकाया                                    | 5,58,628    |  |
| जिला पंचायत खरगोन                             | 1,47,500    |  |
| जी एस टी सेवाकर                               | 3,33,903    |  |
| जे सी बी किराया                               | 6,506       |  |
| टेंडर फॉर्म बिक्री                            | 56,000      |  |
| दुकान किराया चालू                             | 4,80,528    |  |
| दुकान किराया बकाया                            | 5,41,498    |  |
| नर्मदा रैन बसेरा                              | 2,44,000    |  |
| नल कनेक्शन डिपाजिट                            | 25,200      |  |
| नलकनेक्शन शुल्क                               | 12,600      |  |
| नवदुर्गा आतिशबाजी/खुलीभूमि                    | 1,30,040    |  |
| नामान्तरण शुल्क                               | 6,79,399    |  |
| निर्यातकर                                     | 18,000      |  |
| पानी टेंकर किराया                             | 53,253      |  |
| पार्किंग शुल्क                                | 13,60,780   |  |
| प्रमाण पत्र                                   | 5,836       |  |
| बाज़ार बैठक                                   | 8,02,352    |  |
| बैंक के द्वारा प्रधानमंत्री आवास की राशि वापस | 3,33,000    |  |
| बैंकों से ब्याज                               | 19,86,154   |  |
| भवनिर्माण अनुज्ञा से                          | 1,93,241    |  |
| भवन निर्माण आवेदन                             | 4,035       |  |
| मुद्रांक शुल्क                                | 8,82,000    |  |
| मुलभुत सुविधा                                 | 58,46,000   | and the second s |
| यात्री कर                                     | 16,38,000   |  |
| राज्य वित्त आयोग                              | 66,53,000   |  |
| रोड कटिंग                                     | 3,650       |  |
| वाटर हार्वेस्टिंग                             | 95,220      |  |
| विकास उपकर चालू                               | 1,30,940    |  |
|   | 1,03,755    |  |
| विकास उपकर बकाया                              | 10,03,031   |  |
| विविध   | 10,00,001   |  |

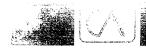


| डीजल/ऑइल                                       | 33,69,174       |  |
|--|-----------------|--|
| डि पी आर योजनाओं पर                            | 2,96,709        |  |
|  |                 |  |
| तगारी /फावड़े क्रय                             | 2,44,248 62,587 |  |
| दूरभाष/टेलीफ़ोन                                |                 |  |
| दैनिक वेतन                                     | 57,99,120       |  |
| नाली मरम्मत                                    | 2,54,464        |  |
| निर्वाचन                                       | 3,07,268        |  |
| परिभाषित पंशन                                  | 1,41,116        |  |
| पर्वो पर विद्धुत व्यवस्था                      | 12,562          |  |
| पर्वो पर व्यवस्था                              | 11,28,227       |  |
| पार्षेद मानदेय/भत्ता                           | 3,12,200        |  |
| पुस्तक क्रय                                    | 12,235          |  |
| प्रकाश वेतन                                    | 2,18,276        |  |
| प्रधानमंत्री आवास योजना                        | 1,84,70,000     |  |
| फर्गिंग मशीन/ कचरा गाड़ी क्रय                  | 1,20,360        |  |
| फर्नीचर क्रय/मरम्मत                            | 2,57,366        |  |
| फव्वारा मरम्मत                                 | 3,000           |  |
| बर्गीचा निर्माण                                | 2,50,994        |  |
| बाउंड्रीवाल /रिटर्निंग वालनिर्माण              | 3,76,775        |  |
| बिजली बिल                                      | 3,05,944        |  |
| मंहगाई ऐरियर भत्ता                             | 2,73,986        |  |
| मुख्यमंत्री अधोसरचना /रोड निर्माण/ विकास कार्य | 44,14,610       |  |
| मोटरपंप पाईप क्रय                              | 26,475          |  |
| मोटर व पंप दुरुस्ती /रख /रखाव                  | 1,77,959        |  |
| यातायात व्यवस्था                               | 85,054          |  |
| यात्रा भत्ता                                   | 62,093          |  |
| योजना शाखा                                     | 6,48,952        |  |
| राजस्व विभाग                                   | 44,88,644       |  |
| रोड डामरीकरण                                   | 3,50,000        |  |
| रोड मरम्मत                                     | 4,00,955        |  |
| वाटर कूलर क्रय/मरम्मत/पेयजलव्यवस्था            | 20,000          |  |
| वाहन बीमा                                      | 79,326          |  |
| वाहन मरम्मत कार्य                              | 2,72,811        |  |
| विज्ञापन                                       | 90,538          |  |
| विद्धुत सामग्री क्रय                           | 20,66,776       |  |
| विविध  | 4,43,880        |  |
| वृक्षारोपण                                     | 46,550          |  |
| संपर्वेल निर्माण                               | 1,41,505        |  |
| सफाई विभाग                                     | 96,36,761       |  |
| सांसद निधि। विधायक निधि।स्वेच्छा निधि          | 28,000          |  |
| सामान्य प्रशाशन विभाग                          | 30,96,171       |  |
| सामुदायिक भवन निर्माण विधायकनिधि               | 7,56,692        |  |
| सामुदायिक संगठिका वेतन                         | 88,000          |  |
| सावजनिक शौचालय निर्माण/पुताई/मरम्मत            | 6,28,559        |  |
| सीमेंट कोंक्रिट रोड मरम्मत                     | 30,000          |  |
| स्टेशनरी क्रय/छपाई कार्य                       | 2,02,785        |  |
| स्वच्छता पुरुस्कार                             | 9,500           |  |
| स्वछता अभियान                                  | 8,19,088        |  |
| रपछता जामपान                                   | 0,10,000        |  |



| Total          |           | 8,32,52,782<br>80,08,154 |
|----------------|-----------|--------------------------|
| Total          |           | 8,32,52,782              |
|                |           | 0 22 52 702              |
|                |           |                          |
|                |           |                          |
| सडक बस्ती देयक | 37,85,394 |                          |
| स्वागत व्यव    | 27.05.204 |                          |
| स्वागत व्यय    | 23,785    |                          |





Office: 502 Fortune Business Centre. 165 R.N.T. Marg Indore (M.P.) 💃 0731 4903342 💽 +91 98267 01100, 91319 2547 🌌 - sheetalajain@yahoo.com 11.0. 10, Arvind Path, Bamagar, Dist. Ujjain (W.P.)

#### **AUDITOR'S REPORT**

NAGAR PARISHAD, MAHESHWAR, DISTT:- KHARGONE (M.P.)

#### **Report On The Financial Statements**

We have audited the accompanying financial statements of NAGAR PARISHAD MAHESHWAR, DISTT:-KHARGONE (M.P.), which comprise of receipts and payment account for the year ending 31<sup>ST</sup> MARCH 2020. The institution follows cash system of accounting. The observations on the scope of audit work prescribed and other notes, comments and explanatory information etc. are attached herewith. These financial statements are the responsibility of Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

# Management's Responsibility For The Financial Statements

The Institution's Management responsible for the preparation of the financial statements that give a true and fair view of the financial statements in accordance with the accounting standards and in accordance with the accounting principles generally accepted in India. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and free from material misstatements, whether due to fraud or error.

#### **Auditor's Reponsbility**

Our responsibility is to express an opinion on the above financial statements based on our audit. Wo conduct our audit in accordance with standards on auditing issued by the institute of chartered accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatements of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of the expressing an opinion on the effectiveness of the institution's internal control. An audit also includes evaluating the



appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 a basis for our audit opinion. Test check methods have been applied in areas where ever the same has been considered appropriate.

#### **Opinion**

In our opinion and to the best of our knowledge and according to the explanations given to me, the aforesaid receipts and payment accounts gives a true and fair view in conformity with the accounting principles generally accepted in india, read with significant accounting policies of the financial statements of the institution of the year ended on that date, subject to the observations, notes and comments appended. Specifically that:

- a) Most of the bank accounts balances as per cash book and as per bank statements are significantly not reconciled and which are further reconciled refer "ANNEXURE-B".
- b) There are various instances of mistakes in entries in cash book which have came across during audit and have been mentioned in the audit report in succeeding paras ANNEXURE -A due to that many significant items / amounts of receipts / payments might have been omitted to be included in the receipts and payments account. These have been elaborated in the attached observations on the scope of audit work prescribed.
- c) The actual grant received by the Parishad is required to be reconciled with the grant sanctioned, and deductions made therefrom. In the absence of the same many significant items / amounts of receipts / payments might have been omitted to be included in the receipts and payments accounts and in respect of some grant amount recorded, there may be some interchange of heads due to unavailability of information etc.
- d) The balance sheet was not prepared by the Nagar parishad.
- e) Receipt and payment is made based on the account books of parishad.
- f) Scheme cashbook maintained by the Parishad is being merged by the Main cashbook as at 31/08/2019 due to the circular of state government and the differential amount is being transferred to receipt and payment A/c.
- g) Bank balance and Yojana balance information taken on based to account books.



- h) Expenditures relating to the Yojana should be specified clearly.
- i) Other audit observations and comments are mentioned in ANNEXURE 1

Date - 19/09/2020

Place - INDORE

For S AJIT JAIN & COMPANY

CHARTERED (ACCOUNTANT

A SHEETAL JAIN

M. NO.076598

(PATNER)

FRN NO.009399C

UDIN:-20076598AAAAJ1021

# **Audit Of Revenue**

| S.<br>No. | Indicators  | Observations  | Remarks   |
|-----------|---|---|---|
| 1.        | The auditor is responsible for audit of revenue from various sources.   |   |   |
| 2.        | The auditor is responsible for checking the revenue receipts from the counter files of receipts books and verifies that the money received is duly deposited in the respective bank accounts.                   | found to have been deposited in the bank account in time. On some days there are delays in deposit of money in the bank account but they are generally of not more than 2 days. For | bank deposit checking of challan with counterfoils of receipts by an independent person should be invariably done in all cases.         |
| 3.        | Percentage of revenue collection increase/ decrease in various heads in property tax, Samekit kar, Shikshaupkar, Nagariya Vikas Upkar and other tax as compared to previous year shall be part of audit report. | Percentage of revenue collection increase/ decrease in various heads in   | Parishad should make more efforts for recoveries of the outstanding.  |
| 4.        | Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.   | The amount received through different revenue sources are deposited generally within 2 working days except in some cases where delay is due to bank holiday.                        | The delay in deposit of revenue is due to failure of link or public holidays or weekly trade offs.                                      |
| 5.        | Entries in cash book should be verified.  | The entries in the cash book have been verified with respective vouchers, counterfoils of receipts, bank deposit slips etc.   | The various instances of errors omissions, mistakes etc. Have come across during the course of audit are as under. "REFER ANNEXURE-"B". |



| 6. | Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall from part of report. | It is informed to us that the Parishad has not laid down any monthly or quarterly targets. It is observed that while preparing budget municipality is using hypothetically/imaginary figures instead if actual figures as base figures for the past years. Budgeted figures are inflated year by year and actual recovery is not possible against these budgeted figures. | SHORTFALL TO MEET TARGETS, MORE EFFORTS IS NEEDED FOR RECOVERY.  |
|----|--|---|--|
| 7. | The auditor shall verify the interest income from FDR and verify that interest income is duly and timely recorded in cash book.  | FD is not recorded in the cash book as per the information given by the parishad and as per the bank reconciliation statement.  | We suggest that current and saving accounts should be linked with the auto sweep account with the bank so that the idle funds gets transferred to short term deposit without affecting the liquidity of fund, so that the interest income can be earned income. We suggest FD to be recorded in cash book. |
| 8. | The cases where investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.  |   | It is suggested that since the Parishad makes big deposits therefore every time when new fixed deposit is made / old deposit is renewed, it may request the banks to quote the best possible higher rates which will help to earn much higher interest.  |

# **Audit Of Expenditure**

| S.<br>No. | Indicators  | Observations                           | Remarks   |
|-----------|---|--|---|
| 1.        | The auditor is responsible is responsible for audit of expenditure under all the schemes. |  | Expenditure should be classify against the schemes. Under a specific particular head. |
| 2.        | Auditor is responsible for  | The entries of the expenditure made in |   |



|    | checking the entries in cash book and verifying them  | the cash book have been verified on sampling basis from the relevant   |   |
|----|---|--|---|
|    | from relevant vouchers.   | vouchers and supporting.   |   |
| 3. | Auditor shall check balance of the cash book and guide the accountant to rectify the errors.  | The monthly balances of amounts laying in bank accounts as appearing in the cash book are almost not tallied with the balances appearing in the respective bank statements. "REFER ANNEXURE B".  | Proper care must be done while balancing cash book some differences are observed from being carried from the last audit report. |
| 4. | Auditors 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. | Grant register is updated and as per per<br>the information given by the authorized<br>person that the expenditure against the<br>specific scheme is reconciled at the year<br>end, we suggest that the expenditure<br>under specific scheme should be clearly<br>be shown under a specific expenditure<br>head. | we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head.             |
| 5. | Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of india.   | The expenditure incurred is generally in accordance with the guidelines directives acts and rules is issued by government of india or the state government. No adverse cases of contravention of the same game across during the course of audit.  | No adverse remarks.   |
| 6. | During the audit financial property cell 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 competent authority i.e. CMO / president.  | No discrepancies were found.  |
| 7. | 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.   | We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.  | No discrepancies were found.  |
| 8. | Auditor shall be responsible for verification of scheme project wise utilization certificate and shall be tallied with income and expenditure records and creation of fixed assets.                   | It has been explained to us that the utilization certificate have not been issued by the municipality in all the cases the same have been issued by the municipality only in the cases where they have been asked by the higher authorities.   |   |



# **Audit Of Book Keeping**

| S.<br>No.             |  | Observations  | Remarks   |
|-----------------------|--|---|---|
| 2.                    | Auditor is responsible for audit of a the books of accounts as well a stores.  Auditors cell verify that all the books of accounts and stores are maintained | book cashier cash book bar account statements voucher receipt books, Challan book and all the records maintaine by the municipality.  The books of accounts are boing maintaine accounts.   | us as well as reported if the previous aud report that the municipality has to maintain that records a per MPMAM bu presently the municipality is not following the same. |
|                       | as per accounting rules applicable to ULB be any discrepancies observed should be brought into notice.   |   | the banks should be prepared so that bank reconciliation statement can be prepared easily and proper balancing of cash book should be done so that the errors             |
| r<br>a<br>c<br>n<br>m | nentioned in the audit report.   | As per the accountant advance register is not maintained by the municipality and there are no advances given by the municipality. In year2018-19 advances were given to staff still not recovered.  | can be minimized.  Advance register should be prepared by the municipality.   |
| AL                    | the municipality.  | ADVANCE REGISTER IS NO  | OT MAINTAINED.  |
| reg<br>gra            | gister the receipt and payments of ants shall be duly verified from the tries in the cash book.  | prant register is updated and is per the information given by the authorized person that the expenditure against the pecific scheme is reconciled to the year end, we suggest that the expenditure under pecific scheme should be early be shown under a ecific expenditure head in | we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head in the cash book                                       |



|    |  | the cash book.  |  |
|----|--|---|--|
| 6. | The auditor shall verify the fixed assets register from the records and the discrepancies shall be brought to the notice of CMO. |   | For knowing proper position of fixed assets register should be prepared. |
| 7. | The auditor shall reconcile the accounts of receipt and payments especially for project funds.                                   | The receipt and payment for project phones are reconciled and all the receipts and payments of project funds are incorporated with the receipt payment account. |  |

# **Audit Of FDR**

| S.<br>No. | Indicators  | Observations  | Remarks  |
|-----------|---|---|--|
| 1.        | The auditor is responsible for the audit of all FDR and TDR.  | With reference of the management  | register should be   |
| 2.        | Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.  | representation letter obtained by us we have not taken into consideration the FDR which is written off by the management. the FDR was credited in the bank during the year of deposit itself. | properly maintained by the municipality.   |
| 3.        | Cases where FDR and TDR are kept at low rate of interest than the prevailing rate salary immediately brought to the notice of commissioner / CMO. | No such cases found during the course of audit.   |  |
| 4.        | Interest earned on FDR shall be verified from entries in the cash book.   | The interest income is recorded on cash basis only, i.e., only when FDR's mature. bank interest income is not recorded in the books.  | We suggest that current and saving accounts should be linked with the auto sweep account with the bank to that the idle funds gets transferred to short term deposit without affecting the liquidity of fund, so that the interest income can be earned. |



# **Audit Of Tenders/Bids**

| S.  | Indicators  | Observations  | Remarks             |
|-----|---|---|---------------------|
| No. |   |   |                     |
| 1.  | 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 not used during the course of audit other than those which have been discussed in next points. | tenders were        |
| 2.  | Auditors 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 adverse remarks. |
| 3.  | Auditor shall verify that receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.  |   | No adverse remarks. |
| 4.  | The bank guarantee, if received in lieu of bid processing fee / performance guarantee shall be verified from the bank.  | There was no bank guarantee available with the municipality as explained by the engineer and the accountant.  | No adverse remarks. |
| 5.  | The conditions of BGS shall also be verified and any busy with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner / CMO. | There was no bank guarantee available with the municipality as explained by the engineering the accountant.   | No adverse account. |
| 6.  | The cases of extension of busy shall be brought to the notice of commissioner / cm of proper guidance to extend the BG shall also be given to ULB.  | There was no bank guarantee found with the municipality as explained by the engineer and Accountant.  | No adverse remarks. |

# **Audit Of Grants And Loans**

| S.<br>No. | Indicators | Observations  | Remarks                |
|-----------|------------|---|------------------------|
| 1.        |            | Grant register is updated and as per the information given by the authorized person | specific scheme should |



| ·  |   |   |                                   |
|----|---|---|-----------------------------------|
|    |   | that the expenditure against the specific scheme is reconciled at the year end , we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head in the cash book. | expenditure head in the cash book |
| 2. | Auditor is responsible for audit of grants received from state government and its utilization.  | Grant register is   | register should be                |
| 3. | The auditor cell perform audit of loans provided for physical infrastructure and its utilization during this audit the auditors shall specifically comment on the revenue mechanism i.e. whether that asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reason for non-generation of the revenue. | There were no loans availed for physical infrastructure by the municipality.  |                                   |
| 4. | from one scheme and projector to another.   | We did not find any diversion of funds from capital assets / grants / loans to revenue expenditure.   |                                   |



### **Notes To Accounts**

- 1. We suggest that current 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 interest income can be earned.
- 2. We suggest that bank ledger accounts for all banks should be prepared so that proper bank reconciliation statement can be prepared on periodically.
- 3. While preparing the bank reconciliation statement of all the bank accounts of the Parishad we noticed that some income / expenses were not recorded in the books of accounts of the Parishad as annexed in "ANNEXURE B".
- 4. We suggest that current and saving accounts should be linked with the auto sweep account with the bank to that the idle funds gets transferred to short term deposit without affecting the liquidity of fund, so that the interest income can be earned.

### **ANNEXURE:-1**

### **OBSERVATIONS AND COMMENTS**

- We have noticed during the course of audit that in the previous year 2018-19 advance was given to staff, Advances given is also not recovered during the year. Advance register is not maintained.
- We have notices during the course of audit that expense related to fuel & diesel is divided into two different heads in the books of accounts, which can be combined in a single head.
- We have notices during the course of audit that expense related to festivals divided into two different heads (festival expenses and expense on festive electricity) in books of accounts, which can be combined in a single head.
- 4 It has be noticed that there is lot of expense made under festival expense Of Rs.1128227 as compared to last year .



- It has been noticed that old advance given in year 2018-19 to staff of has not been adjusted yet in payments or salary .
- It is advised that a capital expenditure should be made for purchasing own printing machine which will reduce the printing cost and will be effective and efficient.
- 7 It has been noticed that, FDR is not booked in cash book.

Date - 19/09/2020

Place - INDORE

For S AJIT JAIN & COMPANY

CHARTERED ACCOUNTANT

SHEETAL JAIN

(PATNER)

M. NO.076598

UDIN:-20076598AAAAAJ1021

# Revised Abstract Sheet For Reporting On Audit Paras For Financial Year 2019-20

### Name Of ULB - Nagar Parishad Maheshwar

## Name Of Auditor – S AJIT JAIN & COMPANY

| ,             |                  | T               |              |             |  |                          |
|---------------|------------------|-----------------|--------------|-------------|--|--------------------------|
| NO.           | PARAMETERS       | DESCRIPTION     |              |             | OBSERVATION IN BRIEF                   | SUGGESTION               |
| 'n            | AUDIT OF REVENUE | RECEIPTS IN RS. |              |             |  |                          |
|               | राजस्व की वसूली  | Year 18-19      | Year 2019-20 | % of growth |  |                          |
| -             | संगति कर         | 888156.00       | 946430 00    | C E C0/     |  |                          |
| =             | 5                |                 | 0.00         | 0.30%       |  |                          |
| =             | सः गैकेत कर      | 445188.00       | 288130.00    | -35.28%     | नगर परिषद द्वारा कर वसली में -         |                          |
| =             | शिक्षा उपकर      | 8496            | 115171.00    | 1255.59%    |  |                          |
| <             | विकास कर         | 253092.00       | 234695.00    | -7.27%      | राष्ट्र यार समा साह रू                 |                          |
|               | क न योग          | 1594932.00      | 1584435.00   |             |  | नगर परिषद को पराने कर की |
|               | गैः राजस्व वसली  |                 |              |             |  | वस्ती के लिए भी अधिक     |
| -             | जान कर           | 3054060.00      | 2653278.00   | -13.12%     |  | प्रयास करना च हिए।       |
| =             | भजन भिने किराया  | 878976.00       | 1022026.00   | 16.27%      | नगर परिषद दांश के जानक                 |                          |
|               | क स योग          | 3933036.00      | 3675304.00   |             | 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                          |
| days the same | महायोग           | 5527968.00      | 5259739.00   |             | प्रक्षि आर क्षेत्र है।                 |                          |
|               |                  |                 |              |             |  |                          |



# Revised Abstract Sheet For Reporting On Audit Paras For Financial Year 2019-20

## Name Of ULB — Nagar Parishad, Maheshwar

## Name Of Auditor — S AJIT JAIN & COMPANY

|   |   |   |  | <u> </u>   | <u>z</u> :   |
|---|---|---|--|--|--------------|
|   | -   |   |  | 70   |              |
|   |   |   | Expenditure  | Audit  | ralameters   |
|   | <br> -  |   |  | 요  |              |
|   | Auditor   | Auditor shall verify expenditure of a scheme is related to allocated for that scheme any over paybe brought to the commissioner/CMO.  | audit of expendithe schemes.  Auditor is reschecking the enbook &verifying relevant vouchers Auditor shall che the cash book a accountant to rect  | The audi   | Description  |
|   | shall   | hall very relate for for ht to ht to her/Co   | expennes.  is refrired the couche out hall of hall of book at to refrired to r | tor is   | S            |
|   | shall verify  | Auditor shall verify that the expenditure of a particular scheme is related to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.  | audit of expenditure under all the schemes.  Auditor is responsible for checking the entries in cash book &verifying them from relevant vouchers.  Auditor shall check balance of the cash book and guide the accountant to rectify the errors.  | The auditor is responsible for                     |              |
| , | that  | t the licular funds funds licular shall ce of   | der all for cash from ce of e the rrors.   | le for   |              |
|   | The expenditure incurred is generally in accordance | Grant register is updated and as per the information given by the authorized person that the expenditure against the specific scheme is reconciled at the year end, we suggest that the expenditure under specific scheme should be clearly be shown under a specific expenditure head. | The expenses have been recorded on payment thereof. The audit has been done in respect of general expenditure and expenditure incurred under the schemes.  The entries of expenditure made in the cash book have been varified from the relevant vouchers and supporting. In some expenditure documents were not found, for verification at the time of audit.  The monthly balances of amounts laying in bank accounts as appearing in the cash book are almost not tallied with the balances appearing in the respected bank statements, refer Annexure "B"  | The parishad follows the cash system of accounting | Observations |
|   | No adverse remarks                                  | we suggest that the expenditure under specific scheme should be clearly be shown under a specific expend ture head.   | Proper care must be done while balancing cash book.  Some differences are observed from baing carried from the last audit report.  |  | Suggestions  |



|             |   |  | 2.  |   |   |   |
|-------------|---|--|---|---|---|---|
|             |   | ) g  | Audit   |   |   |   |
|             |   | OOG  |   |   |   |   |
| * \$ AU 7./ | Auditors shall verify that all the books of accounts and stores are maintained as per Accounting rules applicable to ULB any discrepancies observed | Auditor is responsible for audit of all the books of accounts as well as stores.   | 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.   | sanction has not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit.               | During the audit financial propriety shall also be checked. All the expenditure should be supported be the financial administration sanctions.  All the cases where | expenditure is accordance with the guidelines directives act and rules issued by govt. of india.  |
|             | The books of accounts are being maintained by applying cash system of accounting, cash book totaling and balancing error was found ANNEXURE-"B"     | We have verified the cash book cashier cash book bank account statements, veuchers received books Challan books and all the records maintained by the municipality.  | It has been explained to us that the utilization certificate have not been issued by the municipality in all the cases. The same have been issued by the municipality only in the cases where they have been asked by the higher authorities. | We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority. | 1   | with the guidelines, directives, acts and rules ssued by the govt. of india or the state govt. no adverse cases of contravention of the same came across during the case of audit |
| did proper  |   | It has been informed to us as well as reported in the previous audit report that the municipality has to maintain the records as per MPMAM but presently the municipality is that the municipality is the first feature. |   | No discrepancies were found.  | No dis crepancies were found.   | 3y<br>e   |



|   | FDR was credited in the bank during the year of        | Auditor shall ensure that proper   | A STATE OF THE PARTY OF THE PAR |      |
|---|--|------------------------------------|--|------|
|   | management.  |                                    |  |      |
| ,   |  |                                    |  |      |
| properly maintained by the                | letter obtained by us we have not taken into           | audit of all FDR and TDR.          |  |      |
| Fixed deposit register should be          | With reference of the management representation        | The auditor is responsible for     | Audit Of FDR   | 'n   |
|   | payment account.                                       | funds.                             |  |      |
|   | project funds are incorporated with the receipt        | payments especially for project    |  |      |
|   | reconciled and all the receipts and payments of        | accounts of receipts and           |  |      |
|   | The receipt and payment for project funds are          | The auditor shall reconcile the    |  |      |
|   |  | to the notice of CMO.              |  |      |
| prepared.                                 | depreciation in books of register and accounts.        | and describe it shall be brought   |  |      |
| register                                  | municipality also there is no system of charging       | assets register from the records   |  |      |
| For knowing proper position of            | The fixed assets register has not been prepared by the | The auditor shall verify the fixed |  |      |
|   | under a specific expenditure head.                     | entries in the cash book.          |  | I    |
|   | under specific scheme should be clearly be shown       | delivered verified from the        |  |      |
|   | at the year end , we suggest that the expenditure      | payments of Grand shall be         |  |      |
|   | expenditure against the specific scheme is reconciled  | ground register the receipt and    |  |      |
|   | information given by the authorized person that the    | verifying the entries in the       |  |      |
| 1000                                      | Grant register is updated and as per per the           | Auditor shall be responsible for   |  |      |
|   |  | concerned.                         |  |      |
|   |  | records of ULB and the bank        |  |      |
|   | -  | shall be verified from the         |  |      |
|   | REFER ANNEXURE- "B"                                    | Bank reconciliation statement      |  |      |
|   |  | mentioned in the audit report.     |  |      |
|   |  | recovery shall be specifically     |  |      |
|   |  | advances all the cases of non-     |  | •••• |
|   |  | recording to the conditions of     |  |      |
|   | advances given by the municipality. In year2018-19     | advances are time to required      |  |      |
| by the Municipality.                      | <u>@</u>   | register and see that all the      |  |      |
| Advance register should be                | As per the accountant advance register is not          | The auditors and verify advance    |  |      |
| done so that the errors can be minimized. |  |                                    |  |      |
| balancing of cash book should be          |  | should be brought into notice.     |  |      |



|  |  |  | 4.  |   |   |
|--|--|--|---|---|---|
|  |  |  | Audit<br>Tenders/Bids   |   |   |
|  |  |  | 9   |   |   |
| The bank guarantee, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing Bank. | Auditors shall verify that results of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. | Auditors shall check whether competitive tendering procedures are followed for all bids.                                   | The auditor is responsible for audit of all tenders beats invited by ULB.   | Interest earned on FDR shall be verified from entries in the cash book.   | and all renewals a timely done. Cases where FDR and TDR are kept at low rake of interest then the prevailing rate shall be immediately brought to the |
| There was no bank guarantee available with the municipality as explained by the engineer and the accountant.                   | We have verified the process of bid processing fees / tender fees the same have been properly dealt with.  | By applying sample test check basis we found that competitive tendering procedures are being followed by the municipality. | We have audited tenders bits invited by the USB during the F.Y. 2019-20 by applying sample test check basis and no contraventions or exceptions noticed during the course of audit other than those which have been discussed in next points. | No such cases found during the course of audit.   | No such cases found during the course of audit.   |
| No adverse remarks.  | No adverse remarks.  | No adverse remarks.  | No adverse remarks.   | We suggest that current and saving account should be linked with the auto sweep account with the bank so that the idle funds gets transferred to short term deposit without affecting validity of fund so that the interest income can be earned. |   |



|                                   |   | whether the Asset created out of the loan has generated |                   |         |
|-----------------------------------|---|---|-------------------|---------|
|                                   |   | the revenue mechanism i.e.                              |                   | <u></u> |
|                                   |   | during this audit the auditors                          |                   |         |
|                                   |   | d its u   |                   | ***     |
| 1                                 | by the municipality.                                    | loans provided for physical                             |                   |         |
|                                   | There were no loans availed for physical infrastructure | The auditors and form audit of                          |                   | *****   |
|                                   | <u>ā</u> .  |   |                   |         |
|                                   | under specific scheme should be clearly be shown        |   |                   |         |
| expenditure head                  | at the year end , we suggest that the expenditure       |   |                   |         |
| clearly be shown under a specific | expenditure against the specific scheme is reconciled   | government and its utilization.                         |                   |         |
| under specific scheme should be   | information given by the authorized person that the     | or grant received from the state                        |                   |         |
| We suggest that the expenditure   | Grant register is updated and as per per the            | Auditor is responsible for audit                        |                   |         |
|                                   | under a specific expenditure head                       |   |                   | T       |
|                                   | under specific scheme should be clearly be shown        |   |                   |         |
| expenditure head.                 | at the year end , we suggest that the expenditure       |   |                   | -       |
| clearly be shown under a specific | expenditure against the specific scheme is reconciled   | utilization.  |                   |         |
| under specific scheme should be   | information given by the authorized person that         | of grants given by CG and its                           | rogilo            |         |
| we suggest that the expanditure   | Grant register is updated and as per per the            | Auditor is responsible for audit                        | Audit Of Grants & | ņ       |
|                                   |   | ULB.  |                   | ,       |
|                                   |   | the BG shall also be given to                           |                   |         |
|                                   |   | CMO proper guidance to extend                           |                   |         |
|                                   |   | notice of the Commissioner /                            |                   |         |
| adverse reliality.                | municipality explain by the engineer in                 | busine is shall be brought to the                       |                   |         |
| No adverse remarks                | There was no bank guarantee found with the              | The cases of extension of                               |                   |         |
|                                   |   | Commissioner / CMO.                                     |                   | T       |
|                                   |   | brought to the notice of the                            |                   |         |
|                                   |   | USB shall be verified and                               |                   |         |
|                                   |   | Jacqueline is the interest of the                       |                   |         |
|                                   | accountant.   | such condition which is                                 |                   |         |
| ivo adverse remarks.              | municipality as explained by the engineer               | be verified any busy with any                           |                   |         |
| No adverse remark                 | There was no bank guarantee available with the          | The conditions of BG's sale also                        |                   |         |



|   | 9               |                   |                       |   |  |             |             |                    |                    |                |                     |                    |                   |                     |                 |                   |                            |   |  | œ          |                     |                 |                  | -                            |                            |                                    | <del></del>                                      | ,<br>O  |   | -                             |                              |
|---|-----------------|-------------------|-----------------------|---|--|-------------|-------------|--------------------|--------------------|----------------|---------------------|--------------------|-------------------|---------------------|-----------------|-------------------|----------------------------|---|--|------------|---------------------|-----------------|------------------|------------------------------|----------------------------|------------------------------------|--|---|---|-------------------------------|------------------------------|
| en e  | Whether all the | total avacable to | with respect to       | =   | b) Percentage of   |             | grants etc. | Stamp duty & other | Octroi, entry tax, | tax) excluding | receipts (tax & non | respect to revenue | maintenance) with | salary, operation & | (establishment, | expenditure       | revenue                    | a) Percentage of                            | THE REAL PROPERTY AND ADDRESS OF THE PARTY AND | Any Other  | project to another. | from one scheme | expenditure and  | loans to revenue             | precepts / grants /        | funds from capital                 | to diversion of                                  | Incidences relating                                 |   |                               |                              |
| No sacil traits actions have                  | No such +page.  |                   |                       | :   | 12699507   | Expenditure |             |                    |                    |                |                     |                    |                   |                     |                 |                   |                            | 45190103                                    | Expenditure  | Revenue    |                     |                 | another.         | from one schema / project to | to revenue expenditure and | capital receipts / grants / loarts | out any diversion of funds from                  | The auditors specifically point                     | the revenue.                            | reasons for non-generation of | also comment on the possible |
| peen  |                 |                   |                       | 0.0000                                    | 57889610   | Expenditure |             |                    |                    |                |                     |                    |                   | T- St. Australia    |                 |                   |                            | 13963770                                    | Receipts   | Revenue    |                     |                 | en a de la grand | a / project to               | enditure and               |                                    |  |   | 0 | generation of                 | of the possible              |
| As per the accountant advance register is not |                 |                   | expenditure is 21.93% | capital expenditure with respect to total |  | Percentage  |             |                    |                    |                |                     |                    |                   |                     |                 |                   | s 323.62%                  | Revenue expenditure with respect to revenue | ,  | Percentage |                     |                 |                  |                              |                            |                                    | receipts / grants / loans to revenue expenditure | We did not find any diversion of funds from capital |   |                               |                              |
|   |                 |                   |                       | ***************************************   | The state of the s |             |             |                    |                    |                |                     |                    |                   |                     |                 | REVENUE RECEIPTS. | GRANTS ARE NOT INCLIDED IN | CDANITE ADE NOT                             |  |            |                     |                 |                  |                              |                            |                                    | 1  |   |   |                               |                              |



|                    |                                |                                 |   | 10.  |      |   |  |   |
|--------------------|--------------------------------|---------------------------------|---|--|------|---|--|---|
| Zi Carca.          | been regularly                 | statement have                  | reconciliation  | Whether the bank   | not. | fully recovered or                                | advances has been                                  | temporary                                       |
|                    |                                | have been regularly prepared.   | the bank reconciliation statement   | The auditor shall check whether  |      |   |  | observed during the audit period.               |
|                    |                                |                                 | the bank reconciliation statement   periodically by the ULB. It is prepared Annually. | 10. Whether the bank The auditor shall check whether Bank reconciliation statement is not prepared |      | advances were given to staff still not recovered. | advances given by the municipality. In year2018-19 | maintained by the municipality and there are no |
| Prepared annually. | reconcliation statement can be | be prepared so that proper bank | accounts for all the banks should   | not prepared We suggest that bank ledger   |      |   |  |   |

Date - 19/09/2020

Place -- INDORE

For S AJIT JAIN & COMPANY

CHARTERED ACCOUNTANT

M. NO.076598

(PATNER)

MNO 076588)

UDIN:-20076598AAAAAJ1021

### जगर परिषद महस्बर वर्ष 2019.20

### प्राप्ति भ्गतान खाता

| प्राप्तियां              | राशि        | गताम खाता<br>भगताम                                   | राशि        |
|--------------------------|-------------|--|-------------|
|                          |             | - 5  | <b>,,,,</b> |
| प्रांरभिक शेष राशि       | 135,196,157 | वेतन   | 26,816,038  |
| सम्पति कर बकाया          | 389,553     |  | 62,093      |
| सम्पति कर चालू           |             | महगाई भत्ता / ऐरियर भत्ता                            | 273,986     |
| समेकित कर बकाया          |             | पार्षदो मानदेय/भत्ता                                 | 312,200     |
| समेकित कर चालू           | 117,630     | i  | 218,276     |
| जलकर बकाया               | 558,628     | सामुदायिक संगठिका वेतन                               | 88,000      |
| जलकर चालू                | 2,094,650   |  | 528,000     |
| विकास उपकर बकाया         | 103,755     |  | 220,000     |
| विकास उपकर चालू          |             | परिभाषित पेंशन                                       | 141,116     |
| बाजार बैठक               |             | आउट सोर्स कर्मचारी                                   | 97,813      |
| शिक्षा उपकर बकाया        | 6,243       |  | 202,785     |
| शिक्षा उपकर चालू         |             | डाक तार/पोस्टेज व्यय                                 | 11,460      |
| दुकान किराया बकाया       |             | दूरभाष / टेलीफोन                                     | 62,587      |
| दुकान किराया चालू        | 480,528     |  | 12,235      |
| आवेदन शुल्क              |             | कम्प्यूटर , प्रिंटर मरम्मत                           | 85,290      |
| प्रमाण–पत्र              |             | आडीट फीस   | 35,000      |
| सम्पतिकर अधिभार          |             | स्वागत व्यय  | 23,785      |
| जमीन लीज/ पट्टो से       |             | फर्नीचर क्रय/मरम्मत                                  | 257,366     |
| भवन निर्माण आवेदन        |             | वाहन बीमा  | 79,326      |
| नामांतरण मुल्यांकन शुल्क |             | बिजली बिल  | 305,944     |
| मवन निर्माण अनुङ्गा से   | 193,241     |  | 443,880     |
| नल कनेक्श्न डिपाजीट      |             | इनकम टेक्स   | 52,241      |
| बैको से ब्याज            |             | जीएसटी जमा   | 468,842     |
| पानी टेंकर किराया        |             | मोटर व पम्प दुरूस्ती/रख/रखाव                         | 177,959     |
| नल कनेक्शन शुल्क         |             | मोटर पम्प / पाईप क्य                                 | 26,475      |
| गार्किंग गुल्क           |             | एलन व्लिचिंग क्य                                     | 1,281,800   |
| मुद्रांक शुल्क           |             | जलप्रदाय विद्युतदेयक                                 | 5,451,681   |
| अमानत राशि               |             |  | 3,431,061   |
|                          | 372,500     | वाटर कुलर कय/मरम्मत, पेयजल व्यवस्था                  | 20,000      |
| जनभागीदारी राशि          | 23,470      | फव्वारा मर्रम्मत                                     | 3,000       |
| नर्मदा रैन बसेरा किराया  |             | सड़क बस्ती देगक                                      | 3,785,394   |
| निर्यातकर                |             | विद्युत सामग्री क्रय                                 |             |
| रोड कटिंग                |             | विशेष पर्वो पर विद्युत व्यवस्था किराया               | 2,066,776   |
| टेण्डर फार्म बिकी        |             | वाहन मरम्मत कार्य                                    | 12,562      |
| वाटर हारवेस्टिंग         |             |  | 272,811     |
|                          | 95,220      | किटनाशक दवाई एवं स्वच्छता सामग्री क्य<br>पावडर क्य   | 1,276,600   |
| समझोता शल्क              | 6,800       | फागिंग मशीन / कचरा गाडी क्रय                         | 400 000     |
| अग्निशमन कायर            |             | डीजल/आईल   | 120,360     |
| ने सी बी मशीन किराया     |             | कर्मचारियो को साबून क्रय                             | 2,480,271   |
| ठालोनी रजिस्ट्रीकरण      | 54,000      | पर्वो पर व्यवस्था                                    | 30,240      |
|                          |             |  | 1,128,227   |
| वेविध                    |             | घाट / सफाई व्यवस्था<br>गणतंत्र दिवस, स्वतंत्रता दिवस | 123,104     |
| ुगी क्षतिपूर्ति अनुदान   |             |  | 271,034     |
| ।<br>त्रीकर              |             | अलाव कार्य   | 14,100      |
| र्मकार कल्याण योजना      | ···         | स्वच्छता अभियान                                      | 819,088     |
| THE TOTAL PROPERTY.      | 217,1/0     | यातायात व्यवस्था                                     | 85,054      |



|                                     | 226,565,367 |  | 226,565,367 |
|-------------------------------------|-------------|--|-------------|
|                                     | 000 505 05- |  | 145,512,505 |
|                                     |             | अतिम रोकड़ शेष   | 143,312,585 |
|                                     |             | सांसद निधि / विधायक निधि स्वेच्छा निधि   | 28,000      |
|                                     |             | अंत्योष्टि / संबल  | 1,950,000   |
|                                     |             | ई टेण्डरिंग निविदा   | 225,153     |
|                                     |             | विज्ञापन   | 90,538      |
|                                     |             | सम्पवेल निर्माण  | 141,505     |
|                                     |             | प्रधानमंत्री आवास योजना राशि<br>शासन को वापसी                                  | 10,000,000  |
|                                     |             | प्रधानमंत्री आवास योजना  | 8,470,000   |
|                                     |             | चिलत मुत्रालय क्य  | 315,760     |
|                                     |             | डस्टबीन क्य  | 402,150     |
|                                     |             | टेस्टिंग कार्य   | 25,000      |
|                                     |             | जल यंत्रालय भवन  | 50,770      |
|                                     |             | बगीचा निर्माण  | 250,994     |
|                                     |             | अमानत राशि वापसी   | 59,720      |
|                                     |             | बाउन्ड्रीवॉल /रिटनिंग वॉल निर्माण  | 376,775     |
|                                     |             | सामुदायिक भवन (विधायक निधि)  | 379,841     |
|                                     |             | वृक्षारोपण   | 46,550      |
|                                     |             | डी.पी.आर योजनाओं पर  | 296,709     |
|                                     |             | ठोस अपशिष्त प्रबंधन ट्रेचिंग ग्रालण्ड  | 1,526,592   |
|                                     |             | सामुदायिक भवन निर्माण  | 376,851     |
|                                     |             | नाली मरम्मत  | 254,464     |
| अंतर का समायोजन 31 अगस्त<br>का अंतर | 14,633,088  | सार्वजनिक शौचालय मरम्मत / पुताई  | 528,534     |
| कान नीलामी पीमियम राशि              | 200,000     | सार्वजनिक शौचालय निर्माण   | 100,025     |
| जेला पंचायत खरगोन                   |             | ) सीमेट कांकीट रोड मरम्मत  | 30,000      |
| संबल योजना                          | 1,900,000   | मुख्यमंत्री अधोसंरचना अंतर्गत उत्कृष्ट सडक<br>निर्माण व बस स्टेण्ड विकास कार्य | 4,414,610   |
| अंत्योष्टि सहायता                   | 265,000     | ) रोड डामरीकरण   | 350,000     |
| सांसद / विधायक स्वेच्छा निधि        |             | ) रोड मरम्मत   | 400,955     |
| रवच्छता                             |             | D जे.सी.बी. संधारण   | 117,468     |
| 14वा वित्त आयोग                     | 19,970,000  | करोना महामारी  | 3,100       |
| विशेष निधि                          | 5,000,000   | 🤇 डीजल क्य   | 888,903     |
| राज्य वित्त आयोग                    | 6,653,000   | 0 तिगारी / फावडे कय  | 244,248     |
| संडक मरम्मत अनुरक्षण                | 1,495,00    | 0 स्वच्छता पुरस्कार  | 9,500       |
| मूलभूत सुविधा                       | 5,846,00    | 0 झाडु टोकनी क्य   | 42,000      |
| सुचना का अधिकार                     |             | 3 टायर / बेटरी क्य   | 55,200      |
| TITALITY AND STREET,                |             |  |             |



### बेंक समाधान पत्रक ANNEXURE- B MAIN CASHBOOK 31-03-2020 की स्थिति में

| Particulars   | ,   | Amount       |
|---|---|--------------|
| Closing Balance as on 31-03-2020 as per Cash Book           | A. C. | 14,33,12,585 |
|   |   |              |
| Add: Expenses Booked in Cash Book but not presented in Bank | 1,11,096                                  | 11,11,096    |
| Add: FDR Not Booked in Cash Book                            | 10,00,000                                 |              |
| Closing Balance as on 31-03-2020 as per Bank Passbook       |   | 14,44,23,681 |
| SBI - 90139   | 3,87,40,542                               | , , ,        |
| SBI - 40045   | 30,23,495                                 |              |
| SBI - 05102   | 18,77,951                                 |              |
| SBI - 08219   | 77,91,888                                 | :            |
| SBI - 078439  | 21,55,014                                 |              |
| SBI - 93731   | 46,62,244                                 |              |
| SBI - 15208   | 58,523                                    |              |
| SBI - 20177   | 57,91,523                                 |              |
| SBI - 93538   | 26,68,830                                 |              |
| BOI - 00003   | 2,60,57,685                               |              |
| BOI - 04923   | 31,492                                    |              |
| ALLAHABAD BANK -79784                                       | 2,59,19,072                               |              |
| Canara Bank 00089   | 21,56,080                                 |              |
| HDFC Bank   | 47,448                                    |              |
| Indsund Bank - 79899  | 1,50,14,614                               |              |
| NJGB - 07656  | 1,33,457                                  |              |
| NJGB - 09819  | 5,81,299                                  |              |
| NJGB - 02727  | 41,79,379                                 |              |
| NJGB - 00221  | 22,30,933                                 |              |
| NJGB - 0024   | 52,442                                    |              |
| NJGB - 00016  | 2,49,770                                  |              |
| FD  | 10,00,000                                 |              |
|   |   |              |
| Difference (unreconcilled)                                  |   | -            |



### बेंक समाधान पत्रक MAIN CASHBOOK 31-08-2019 की स्थिति में

| Particulars  |             | Amount       |
|--|-------------|--------------|
| Closing Balance As Per Cash Book As On 31-08-2019      |             | 13,19,44,414 |
| Closing Balance As Per Bank Statement As On 31-08-2019 |             | 14,65,77,502 |
| SBI-90139  | 4,84,76,652 |              |
| SBI-40045  | 28,31,882   |              |
| SBI-05102  | 19,43,557   |              |
| SBI-08219  | 2,12,29,714 |              |
| SBI-78439  | 21,06,779   |              |
| BOI-00003  | 2,02,62,391 |              |
| BOI-04926  | 30,963      |              |
| MPGB-07656   | 1,29,937    |              |
| MPGB-09819   | 5,65,966    |              |
| MPGB-02727   | 40,69,142   |              |
| MPGB-00024   | 10,22,500   |              |
| MPGB-00221   | 22,30,334   |              |
| NJGB-00016   | 2,49,770    |              |
| SBI-93731  | 45,58,477   |              |
| SBI-15208  | 57,074      |              |
| SBI-20177  | 56,62,685   |              |
| SBI-93538  | 29,83,896   |              |
| Allahabad-79784  | 2,54,62,237 |              |
| Canara-00089   | 16,56,098   |              |
| HDFC-60849   | 47,448      |              |
| FDR  | 10,00,000   |              |
| Difference to be added in Receipts                     |             | 1,46,33,088  |



नगर परिषद्, महेश्वर वर्ष 2019-20 तुलना पत्रक

| मह का नाम          | 2019-20   | 3-20                                    | 2018-19       |          |  |
|--------------------|-----------|---|---------------|----------|--|
|                    | बजट राशि  | वास्तविक राशि                           | वास्तविक राशि | विकास दर | रिष्पणी  |
| संपत्तिकः          | 12,00,000 | 9,46,439                                | 8,88,1513     | 6.56%    | 6.56% पि:उसे वर्ष की तुलना में संपत्तिकर में बद्धि हुई है।                 |
| समीकेतकर           | 7,00,000  | 2,88,130                                | 4,45,183      |          | -35.28% फिड़ले वर्ष की त्लना में समेकितकर में कमी उई है।                   |
| विकास उपकर         | 4,00,000  | 2,34,695                                | 2,53,092      | -7.27%   | -7.27% पिङले वर्ष की तलना में विकास उपकर में कती हर्द है।                  |
| शिक्षा उपकर        | 25,000    | 1,15,171                                | 8,4913        | 1255.59% | 8,495 1255.59% पि.उले वर्ष की तलना में शिक्षा त्यकर में अच्छो मदि हर्द है। |
| जल उपगोक्ता प्रभार | 45,00,000 | 26,53,278                               | 30,54,060     |          | -13.12% पिछले वर्ष की तलना में जल उपमोक्ता प्रभार में कमी हर्द है।         |
| दुकान विग्राया     | 15,00,000 | 10,22,026                               | 8,78,975      |          | 16.27% पिछले वर्ष की तुलना में द्रकान किराया में वृद्धि हुई है।            |
|                    |           | - · · · · · · · · · · · · · · · · · · · |               |          | -,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                                    |

टिपण्णी : निकाय द्वारा नियमित रूप से आय के| बढ़ने और करो एवं प्रभारो की वसूली के प्रयास किये जा रहे हैं, भविष्य में नियभित रूप से लक्ष्य तय करके और प्रयास किये जायेगे।



### नगर परिषद महेश्वर Cash Flow Summary 1-Apr-2019 to 31-Mar 2020

|   | Amount      | Amount                                 |  |  |
|---|-------------|--|--|--|
| Inflow of Cash:                               |             |  |  |  |
|   |             |  |  |  |
| अंतर का समायोजन                               | 1,46,33,088 |  |  |  |
| अग्निशमन                                      | 5,660       |  |  |  |
| अन्तेष्ठी सहायता                              | 2,65,000    |  |  |  |
| अमानत राशि                                    | 3,72,500    |  |  |  |
| आवेदन शुल्क                                   | 32,232      |  |  |  |
| कर्मकार कल्याण योजना                          | 2,17,170    |  |  |  |
| कालोनी रजिस्ट्री                              | 54,000      |  |  |  |
| चुंगीक्षतिपूर्ति                              | 1,88,68,361 |  |  |  |
| जन्भागीदारी राशि                              | 23,470      |  |  |  |
| जमीन लीज़ पट्टा                               | 26,470      |  |  |  |
| जलकर चालू                                     | 20,94,650   |  |  |  |
| जलकर बकाया                                    | 5,58,628    |  |  |  |
| जिला पंचायत खरगोन                             | 1,47,500    | · · · · · · · · · · · · · · · · · · ·  |  |  |
| जी एस टी सेवाकर                               | 3,33,903    |  |  |  |
| जे सी बी किराया                               | 6,506       |  |  |  |
| टेंडर फॉर्म बिक्री                            | 56,000      |  |  |  |
| दुकान किराया चालू                             | 4,80,528    |  |  |  |
| दुकान किराया बकाया                            | 5,41,498    |  |  |  |
| नर्मदा रैन बसेरा                              | 2,44,000    |  |  |  |
| नल कनेक्शन डिपाजिट                            | 25,200      |  |  |  |
| नलकनेक्शन शुल्क                               | 12,600      |  |  |  |
| नवदुर्गा आतिशंबाजी/खुलीभूमि                   | 1,30,040    |  |  |  |
| नामान्तरण शुल्क                               | 6,79,399    |  |  |  |
| निर्यातकर                                     | 18,000      |  |  |  |
| पानी टेंकर किराया                             | 53,253      | ************************************** |  |  |
| पार्किंग शुल्क                                | 13,60,780   |  |  |  |
| प्रमाण पत्रॅ                                  | 5,836       |  |  |  |
| बाज़ार बैठक                                   | 8,02,352    |  |  |  |
| बैंक के द्वारा प्रधानमंत्री आवास की राशि वापस | 3,33,000    |  |  |  |
| बैंकों से ब्याज                               | 19,86,154   |  |  |  |
| भवननिर्माण अनुज्ञा से                         |             |  |  |  |
| भवन निर्माण आवेदन                             | 1,93,241    |  |  |  |
| मुद्रांक शुल्क                                | 4,035       |  |  |  |
| पुॅलगुत सुविधा                                | 8,82,000    |  |  |  |
| पात्री कर                                     | 58,46,000   |  |  |  |
| राज्य वित्त आयोग                              | 16,38,000   |  |  |  |
| रोड करिंग                                     | 66,53,000   |  |  |  |
| गटर हार्वेस्टिंग                              | 3,650       |  |  |  |
| वेकास उपकर चालू                               | 95,220      |  |  |  |
| वेकास उपकर बकाया                              | 1,30,940    |  |  |  |
| वेविध   | 1,03,755    |  |  |  |
| या च च  | 10,03,031   |  |  |  |



| विशेष निधि                                 | 50,00,000   | entrocense en |
|--|-------------|---|
| शिक्षा उपकर चालू                           | 1,08,928    |   |
| शिक्षा उपकर बकाया                          | 6,243       |   |
| संपत्तिकर अधिभार                           | 11,833      |   |
| संपत्तिकर चालू                             | 5,56,886    |   |
| संबल योजना                                 | 19,00,000   |   |
| समझोता शुल्क                               | 6,800       |   |
| समेकितकर चालू                              | 1,17,630    |   |
| समेकितकर बकाया                             | 1,70,500    |   |
| सम्पत्तिकर बकाया                           | 3,89,553    |   |
| सांसद/विधायक स्वेच्छानिधि                  | 1,01,000    |   |
| सुचना का अधिकार                            | 5,913       |   |
| स्वच्छता                                   | 5,00,000    |   |
| सड़कमरम्मत                                 | 14,95,000   |   |
| १४ वित्त आयोग                              | 1,99,70,000 |   |
| Total                                      | 1,00,70,000 | ***   |
| Outflow of Cash:                           |             |   |
| Outilow of Cash;                           |             |   |
| अन्तेष्ठी /संबल                            | 40.50.000   | 9,12,60,936                                       |
| अमानत राशि वापरी                           | 19,50,000   |   |
| अर्जित अवकाश नगदीकरण                       | 59,720      |   |
| अलाव कार्य                                 | 2,20,000    |   |
| आउटसोर्स कर्मचारी                          | 14,100      |   |
| इ टेन्डरिंग निविदा                         | 97,813      |   |
|  | 2,25,153    |   |
| इनकम टैक्स                                 | 52,241      | ·   |
| एलन ब्लीचिंग क्रय                          | 12,81,800   |   |
| ऑडिट फीस                                   | 35,000      |   |
| कम्पुटर, प्रिंटर मरम्मत                    | 85,290      |   |
| कर्मचारी साबुन क्रय<br>काननी व्यय          | 30,240      |   |
|  | 2,48,800    |   |
| कीटनाशक दवाई/ स्वच्छता सामग्री/ पावडर क्रय | 12,76,600   |   |
| कोरोना महामारी                             | 3,100       |   |
| गणतंत्र दिवस/ स्वतंत्रता दिवस              | 2,71,034    |   |
| गोताखोर                                    | 5,28,000    |   |
| घाट/सफाई व्यवस्था                          | 1,23,104    |   |
| चितित मूत्रालय क्रय                        | 3,15,760    |   |
| जलप्रदाय विद्धुतदेयक                       | 54,51,681   |   |
| जल प्रदाय विभाग                            | 31,46,390   |   |
| जल यंत्रालय भवन                            | 50,770      |   |
| जी एस टी जमा                               | 4,68,842    |   |
| जे सी बी संधारण                            | 1,17,468    |   |
| झाडू टोकनी क्रय                            | 42,000      |   |
| टायर बेट्री क्रय                           | 55,200      |   |
| टेस्टिंग कार्य                             | 25,000      |   |
| ठोस अपशिष्ट प्रबंधन                        | 15,26,592   |   |
| डस्टबीन क्रय                               | 4,02,150    |   |
| डाक तार/पोस्टेज व्यय                       | 11,460      |   |

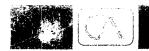


| डिजिल/ऑइल                                      | 33,69,174   | жен потражения рыз в денествория постанова и ин « « » « » » « » « « » « « » « « » « « » « « » « « » « « » « « « |
|--|-------------|---|
| डी पी आर योजनाओं पर                            | 2,96,709    |   |
| तगारी /फावड़े क्रय                             | 2,44,248    |   |
| दूरभाष/टेलीफ़ोन                                | 62,587      |   |
|  |             | High Johnson was reference to the second statement  |
| देनिक वेतन<br>नाली मरम्मत                      | 57,99,120   |   |
|  | 2,54,464    |   |
| निर्वाचन<br>परिभाषित पंशन                      | 3,07,268    |   |
|  | 1,41,116    |   |
| पर्वो पर विद्धुत व्यवस्था                      | 12,562      |   |
| पर्वो पर व्यवस्था                              | 11,28,227   |   |
| पार्षेद मानदेय/भत्ता                           | 3,12,200    |   |
| पुस्तक क्रय                                    | 12,235      |   |
| प्रकाश वेतन                                    | 2,18,276    |   |
| प्रधानमंत्री आवास योजना                        | 1,84,70,000 |   |
| फर्गिंग मशीन/ कचरा गाड़ी क्रय                  | 1,20,360    |   |
| फनीचर क्रय/मरम्मत                              | 2,57,366    |   |
| फव्वारा मरम्मत                                 | 3,000       |   |
| बगीचा निर्माण                                  | 2,50,994    |   |
| बाउंड्रीवाल /रिटर्निंग वालनिर्माण              | 3,76,775    |   |
| विजली विल                                      | 3,05,944    |   |
| मंहगाई ऐरियर भत्ता                             | 2,73,986    |   |
| मुख्यमंत्री अधोसरचना /रोड निर्माण/ विकास कार्य | 44,14,610   |   |
| मोटरपंप पाईप क्रय                              | 26,475      |   |
| मोटर व पंप दुरुस्ती /रख /रखाव                  | 1,77,959    |   |
| यातायात व्यवस्था                               | 85,054      |   |
| यात्रा भत्ता                                   | 62,093      | •   |
| योजना शाखा                                     | 6,48,952    |   |
| राजस्व विभाग                                   | 44,88,644   |   |
| रोड डामरीकरण                                   | 3,50,000    |   |
| रोड मरम्मत                                     | 4,00,955    |   |
| वाटर कूलर क्रय/मरम्मत/पेयजलव्यवस्था            | 20,000      |   |
| वाहन बीमा                                      | 79,326      |   |
| वाहन मरम्मत कार्य                              | 2,72,811    |   |
| विज्ञापन                                       | 90,538      |   |
| विद्धुत सामग्री क्रय                           | 20,66,776   |   |
| विविध  | 4,43,880    |   |
| वृक्षारोपण                                     | 46,550      |   |
| संपर्वेल निर्माण                               | 1,41,505    |   |
| सफाई विभाग                                     | 96,36,761   |   |
| सांसद निधि/ विधायक निधि/स्वेच्छा निधि          | 28,000      |   |
| सामान्य प्रशाशन विभाग                          | 30,96,171   |   |
| सामुदायिक भवन निर्माण विधायकनिधि               | 7,56,692    |   |
| सामुदायिक संगठिका वेतन                         | 88,000      |   |
| सार्वजनिक शौचालय निर्माण/पुताई/मरम्मत          | 6,28,559    |   |
| सीमेंट कोंक्रिट रोड मरम्मत                     | 30,000      |   |
| स्टेशनरी क्रय/छपाई कार्य                       | 2,02,785    |   |
| स्वच्छता पुरुस्कार                             | 9,500       |   |
| स्वछता अभियान                                  | <del></del> |   |
| रप्रधा। जामपान                                 | 8,19,088    |   |



| Net Inflow      |           | 80,08,154   |
|-----------------|-----------|-------------|
| Total           |           | 8,32,52,782 |
| सड़क बस्ती देयक | 37,85,394 |             |
| स्वागत व्यय     | 23,785    |             |





### CA Sheetal A. Jain S. AJIT JAIN & COMPANY M.Com, F.C.A., DISA (ICAI)

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### अंकेक्षण रिपोर्ट

नगर परिषद, महेश्वर, जिला:- खरगोन (मप्र)

### वितीय विवरणों पर रिपोर्ट

हमने नगर परिषद महेश्वर, जिला:- खरगोन (मप्र) के वित्तीय विवरणों का ऑडिट किया है, जिसमें 31 मार्च 2020 को समाप्त होने वाले वर्ष के लिए प्राप्तियां और भुगतान खाता शामिल है। संस्था लेखा- जोखा की नकदी प्रणाली का पालन करती है। निर्धारित लेखा परीक्षा कार्य के दायरे और अन्य नोट्स, टिप्पणियां और व्याख्यात्मक जानकारी आदि पर टिप्पणियां इसके साथ संलग्न हैं। इन वितीय विवरणों की जिम्मेदारी नगर परिषद की है। हमारी जिम्मेदारी हमारे ऑडिट के आधार पर इन वितीय विवरणों पर एक राय व्यक्त करना है।

### वित्तीय विवरणों के लिए प्रबंधन की जिम्मेदारी

संस्थान का प्रबंधन वितीय विवरणों को तैयार करने के लिए जिम्मेदार है जो लेखांकन मानकों के अनुसार और आम तौर पर भारत में स्वीकार किए जाने वाले लेखांकन सिद्धांतों के अनुसार वितीय विवरणों का सही और निष्पक्ष दृष्टिकोण देते हैं। इस जिम्मेदारी में वितीय विवरणों की तैयारी के लिए प्रासंगिक आंतरिक नियंत्रण का डिजाइन, कार्यान्वयन और रखरखाव शामिल है जो एक सच्चे और निष्पक्ष दृष्टिकोण देते हैं और भौतिक गलत बयानों से मुक्त होते हैं, चाहे धोखाधड़ी या त्रुटि के कारण ।

### अंकेक्षण की जिम्मेदारी

हमारी जिम्मेदारी हमारे ऑडिट के आधार पर उपरोक्त वितीय विवरणों पर एक राय व्यक्त करना है । हम इंस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट्स ऑफ इंडिया द्वारा जारी ऑडिटिंग पर मानकों के अनुसार अपना ऑडिट करते हैं । उन मानकों की आवश्यकता है कि हम नैतिक आवश्यकताओं और योजना का पालन और लेखा परीक्षा प्रदर्शन के बारे में उचित आश्वासन प्राप्त करने के लिए कि क्या वितीय बयान सामग्री गलत बयान से मुक्त है ।

एक लेखा परीक्षा में वितीय विवरणों में राशि और प्रकटीकरण के बारे में लेखा परीक्षा साक्ष्य प्राप्त करने के लिए प्रक्रियाएं करना शामिल है। चुनी गई प्रक्रियाएं लेखा परीक्षक के निर्णय पर निर्भर करती हैं,



जिसमें वितीय विवरणों के भौतिक गलत बयानों के जोखिमों का आकलन शामिल है, चाहे धोखाधड़ी या बुटि के कारण । उन जोखिम आकलन करने में, लेखा परीक्षक आंतरिक नियंत्रण संस्था की तैयारी और वितीय विवरणों की उचित प्रस्तुति के लिए प्रासंगिक मानता है तािक लेखा परीक्षा प्रक्रियाओं है कि पिरिस्थितियों में उपयुक्त है डिजाइन करने के लिए, लेकिन संस्था के आंतरिक नियंत्रण की प्रभावशीलता पर एक राय व्यक्त करने के उद्देश्य के लिए नहीं । एक लेखा परीक्षा में उपयोग की गई लेखांकन नीितयों की उपयुक्तता और प्रबंधन द्वारा किए गए लेखांकन अनुमानों के औचित्य के साथ-साथ वितीय विवरणों की समग्र प्रस्तुति का मूल्यांकन करना भी शामिल है । हमारा मानना है कि हमने जो ऑडिट सबूत हासिल किए हैं, वह हमारी ऑडिट राय के लिए आधार प्रदान करने के लिए पर्याप्त और उपयुक्त है । परीक्षण जांच के तरीकों को उन क्षेत्रों में लागू किया गया है जहां कभी भी उचित माना गया है ।

### राय

हमारी राय में और हमारे ज्ञान के अनुसार, हमें दिए गए स्पष्टीकरण के अनुसार, उपरोक्त प्राप्तियों और भुगतान खातों आम तौर पर भारत में स्वीकार किए जाते हैं लेखांकन सिद्धांतों के अनुरूप एक सच्चे और निष्पक्ष दृष्टिकोण देता है, उस तारीख को समाप्त वर्ष की संस्था के वितीय विवरणों की महत्वपूर्ण लेखा नीतियों के साथ पढ़ें, टिप्पणियों के अधीन , नोट्स और टिप्पणियां संलग्न हैं। विशेष रूप से है कि:

- अधिकांश बैंक खातों में कैश बुक के अनुसार और बैंक विवरणों के अनुसार शेष राशि का मिलान नहीं किया गया है और जिनका आगे सामंजस्य किया गया है , वे "एनेक्सचर-बी" बैंक समाधान विवरण में उल्लेख करते हैं।
- कैश बुक में प्रविष्टियों में गलितयों के विभिन्न उदाहरण हैं जो लेखा परीक्षा के दौरान सामने आए हैं और ऑडिट रिपोर्ट में पारस "एनेक्सचर-ए" में उत्तराधिकारी में उल्लेख किया गया है जिसके कारण प्राप्तियों/भुगतानों की कई महत्वपूर्ण वस्तुओं/भुगतानों को प्राप्तियों और भुगतान खाते में शामिल करने के लिए छोड़ दिया गया हो सकता है। ये निर्धारित लेखा परीक्षा कार्य के दायरे पर संलग्न टिप्पणियों में विस्तार से बताया गया है।
- परिषद द्वारा प्राप्त वास्तविक अनुदान को स्वीकृत अनुदान और उससे की गई कटौतियों के साथ सामंजस्य स्थापित करना आवश्यक है । इसके अभाव में प्राप्तियों/भुगतानों की कई महत्वपूर्ण मदों/प्राप्तियों/भुगतानों की मात्रा को प्राप्तियों और भुगतान खातों में शामिल करने के लिए छोड़ दिया गया हो सकता है और कुछ अनुदान राशि के संबंध में दर्ज की गई सूचना आदि की अनुपलब्धता के कारण प्रमुखों का कुछ इंटरचेंज हो सकता है ।
- नगर परिषद द्वारा बैलेंस शीट तैयार नहीं की गई थी ।



- प्राप्तियों और भुगतान परिषद की लेखा पुस्तकों के आधार पर तैयार किया जाता है।
- परिषद द्वारा रखी गई योजना कैशबुक को राज्य सरकार के परिपत्र के कारण 31/08/2019
   के रूप में मुख्य कैशबुक द्वारा विलय किया जा रहा है और अंतर राशि प्राप्तियों और भुगतान खातों में स्थानांतरित की जा रही है ।
- बैंक बैलेंस और योजना शेष जानकारी खाते की किताबों के आधार पर ली गई।
- योजना से संबंधित व्यय स्पष्ट रूप से निर्दिष्ट किया जाना चाहिए ।
- एनेक्सचर 1 में अन्य ऑडिट टिप्पणियां एवं अवलोकन का उल्लेख किया गया है

दिनांक - 19/09/2020

एस. अजीत जैन एंड कंपनी

स्थान - इंदौर

चार्टर्ड अकाउंटेंट

सी.एं. शीतल जैन

(PATNER)

एम नंबर 076598

FRN NO.009399C

UDIN:-20076598AAAAAJ1021

एनेक्सचर- "ए"

### राजस्व का लेखा परीक्षा

| क्रमांक | संकेतक                    | टिप्पणियां                            | टिप्पणियां |
|---------|---------------------------|---------------------------------------|------------|
| 1.      | लेखा परीक्षक विभिन्न      | नगर परिषद रसीदों की रिकार्डिंग के     |            |
|         | स्रोतों से राजस्व के ऑडिट | लिए लेखा-जोखा की नकदी प्रणाली         |            |
|         | के लिए जिम्मेदार है।      | का पालन करती है। उक्त आधार पर         |            |
|         |                           | सभी स्रोतों से प्राप्त राजस्व की जांच |            |



|    |  | की गई है।  |  |
|----|--|--|--|
|    |  |  |  |
| 2. | की काउंटर फाइलों से<br>राजस्व प्राप्तियों की जांच<br>करने के लिए जिम्मेदार है<br>और सत्यापित करता है कि<br>प्राप्त धन विधिवत | आमतौर पर राजस्व की रसीदें समय<br>पर बैंक खाते में जमा होती पाई<br>जाती हैं। कुछ दिनों पर बैंक खाते में<br>पैसे जमा करने में देरी होती है<br>लेकिन वे आम तौर पर 2 दिन से<br>अधिक नहीं होते हैं। इन मामूली देरी<br>के लिए खाता अधिकारी ने<br>स्पष्टीकरण की पेशकश की है कि वे<br>ज्यादातर बैंक की छुट्टियों के कारण<br>हैं। | कि एक स्वतंत्र व्यक्ति<br>द्वारा प्राप्तियों के<br>काउंटरफोइल के साथ<br>चालान की पूर्व बैंक जमा<br>जांच सभी मामलों में<br>निरपवाद रूप से की जानी |
| 3. | संपति कर, समकित कर,<br>शिक्षा उपकर, नगर विकास<br>उपकर और अन्य कर में   | संपति कर में विभिन्न प्रमुखों में<br>राजस्व संग्रह वृद्धि/कमी का प्रतिशत,<br>समेकित कर, शिक्षा उपकर, नगर<br>विकास उपकर और अन्य कर<br>ABSTRACT SHEET में तैयार किया<br>गया है।  | परिषद को और प्रयास   |
| 4. | विलंब तत्काल   | विभिन्न राजस्व स्रोतों के माध्यम से<br>प्राप्त राशि आम तौर पर 2 कार्य<br>दिवसों के भीतर जमा की जाती है,<br>सिवाय कुछ मामलों में जहां बैंक<br>अवकाश के कारण देरी होती है।   | लिंक या सार्वजनिक<br>छुट्टियों या साप्ताहिक<br>व्यापार नापसंद की   |
| 5. | कैश बुक में प्रविष्टियों का<br>सत्यापन किया जाना<br>चाहिए।   | केश बुक में प्रविष्टियों का सत्यापन<br>संबंधित वाउचर, रसीदों के<br>काउंटरफोइल, बैंक जमा पर्ची आदि के<br>साथ किया गया है।   | के विभिन्न उदाहरण ।  |



| 6. | तिमाही और मासिक लक्ष्यों<br>के विरुद्ध राजस्व वसूली<br>का विशेष रूप से उल्लेख<br>करेगा । राजस्व वसूली में                                 | हमें यह सूचित किया जाता है कि परिषद ने कोई मासिक या त्रैमासिक लक्ष्य निर्धारित नहीं किया है। यह देखा गया है कि बजट नगर पालिका तैयार करते समय काल्पनिक/काल्पनिक आंकड़ों का उपयोग कर रहा है बजाय अगर पिछले वर्षों के लिए आधार आंकड़ों के रूप में वास्तविक आंकड़े । बजटीय आंकड़े वर्ष दर वर्ष फुलाया जाता है और इन बजटीय आंकड़ों के विरुद्ध वास्तविक वसूली संभव नहीं है । | लिए कमी, वसूली के लिए<br>और अधिक प्रयासों की  |
|----|---|--|---|
| 7. | लेखा परीक्षक एफडीआर से<br>ब्याज आय का सत्यापन<br>करेगा और यह सत्यापित<br>करेगा कि ब्याज आय<br>विधिवत और समय पर<br>नकद पुस्तक में दर्ज है। | परिषद द्वारा दी गई जानकारी के<br>अनुसार और बैंक सुलह विवरण के<br>अनुसार कैश बुक में एफडी दर्ज नहीं<br>है।  | और सेविंग अकाउंट्स को   |
| 8. | जिन मामलों में कम ब्याज<br>दरों पर निवेश किया जाता<br>है, उन्हें आयुक्त/सीएमओ<br>के ध्यान में लाया जाएगा।                                 |  | यह सुझाव दिया जाता है कि चूंकि परिषद बड़ी जमाएं करती है इसलिए हर बार जब नया फिक्स्ड डिपॉजिट किया जाता है/पुराने डिपॉजिट का नवीनीकरण किया जाता है, तो वह बैंकों से अनुरोध कर सकता है कि वे |



सर्वोतम संभव उच्च दरों को उद्धृत करें जो बहुत अधिक ब्याज अर्जित करने में मदद करेगी।

### व्यय का लेखा परीक्षा

| a ria         | मंकेतक  | टिप्पणियां   | टिप्पणियां  |
|---------------|---|--|---|
| क्रमांक<br>1. | योजनाओं के तहत खर्च के  | परिषद लेखा-जोखा की नकदी प्रणाली का<br>पालन करती है। उसके भुगतान पर खर्च<br>दर्ज किया गया है । कुछ मामलों में<br>लेखा परीक्षा के दौरान सत्यापन के लिए<br>सहायक दस्तावेज नहीं मिले । यह<br>ऑडिट सामान्य खर्च और योजनाओं के<br>तहत किए गए खर्च के संबंध में किया<br>गया है। | खर्च का योजनाओं के<br>खिलाफ वर्गीकृत किया<br>जाना चाहिए। किसी<br>विशेष विशेष मद के<br>नीचे। |
| 2.            | लेखा परीक्षक कैश बुक में<br>प्रविष्टियों की जांच करने<br>और प्रासंगिक वाउचर से<br>उनका सत्यापन करने के<br>लिए जिम्मेदार है। | प्रविष्टियों को संबंधित वाउचर और<br>सहायक से नमूने के आधार पर<br>सत्यापित किया गया है ।  |   |
| 3.            | लेखा परीक्षक कैश बुक के<br>बैलेंस की जांच करेगा और<br>वटियों को सधारने के लिए   | बैंक खातों में रखी राशि के मासिक शेष<br>के रूप में नकदी पुस्तक में प्रदर्शित होने<br>के लगभग संबंधित बैंक बयानों में<br>प्रदर्शित होने वाले शेष राशि के साथ<br>मिलान नहीं कर रहे हैं । "एनेक्सचर बी<br>का उल्लेख करें"।  | उचित देखभाल की जानी चाहिए पिछली   |
| 4.            | करेंगे कि किसी विशेष योजना का व्यय उस विशेष   | अनुदान रजिस्टर को अपडेट किया जाता<br>है और अधिकृत व्यक्ति द्वारा दी गई<br>जानकारी के अनुसार कि विशिष्ट योजन<br>के विरुद्ध व्यय का वर्ष के अंत में<br>मिलान किया जाता है, हमारा सुझाव है  | ा तहत होने वाले व्यय<br>ा को एक विशिष्ट व्यय  |



| 1  |  | 0.00                                      |                     |
|----|--|---|---------------------|
|    | किसी भी अधिक भुगतान  | कि विशिष्ट योजना के तहत व्यय को           | रूप स दशाया जाना    |
|    | _  | एक विशिष्ट व्यय मद के तहत स्पष्ट          | चाहिए ।             |
|    | ध्यान में लाया जाएगा ।   |   |                     |
| 5. | लेखा परीक्षक यह सत्यापित   |   |                     |
|    | करेगा कि व्यय दिशानिर्देश  | निर्देश अधिनियमों के अनुसार होता है       | नहीं।               |
|    | निर्देश अधिनियम और   | और नियम भारत सरकार या राज्य               |                     |
|    | भारत सरकार द्वारा जारी   | सरकार द्वारा जारी किए जाते हैं। लेखा      |                     |
|    | नियमों के अनुसार है।   | परीक्षा के दौरान एक ही खेल के उल्लंघन     |                     |
|    | , and the second | का कोई प्रतिकूल मामला नहीं है ।           |                     |
| 6. | ऑडिट के दौरान वितीय  | हमने पाया कि सभी व्ययों को संबंधित        | कोई विसंगतियां नहीं |
|    | संपति प्रकोष्ठ की भी जांच  |   | पाई गईं ।           |
|    | की जाए सभी व्यय को   | रूप से समर्थन दिया गया था, उन्हें सक्षम   |                     |
|    | वितीय प्रशासनिक प्रतिबंधों   | प्राधिकारी अर्थात सीएमओ/राष्ट्रपति द्वारा |                     |
|    | द्वारा समर्थन दिया जाना  | प्रदान की गई प्रशासनिक और वितीय           |                     |
|    | चाहिए।   | स्वीकृति द्वारा भी पर्याप्त रूप से        |                     |
|    |  | समर्थन दिया गया था ।                      |                     |
| 7. | जिन मामलों में उचित  | हमारे पास ऐसा कोई व्यय नहीं आया जो        | कोई विसंगतियां नहीं |
|    | स्वीकृति प्राप्त नहीं की गई  | संबंधित स्वीकृति प्राधिकारी से अनुमति     | पाई गईं ।           |
|    | है, उनकी रिपोर्ट की जाएगी  | 1   |                     |
|    | और लेखा परीक्षा के दौरान   |   |                     |
|    | लेखा परीक्षा अवलोकन का   |   |                     |
|    | अन्पालन सुनिश्चित किया   |   |                     |
|    | जाएगा।   |   |                     |
| 8. | लेखा परीक्षक योजना   | हमें यह स्पष्ट किया गया है कि सभी         |                     |
|    | परियोजनावार उपयोगिता   |   |                     |
|    | प्रमाण पत्र के सत्यापन के  |   |                     |
|    | लिए जिम्मेदार होगा और  |   | <b>†</b>            |
|    | आय और व्यय रिकॉर्ड और  |   |                     |
|    | I .  | ही नगर पालिका द्वारा उपयोगिता प्रमाण      | 1                   |
|    | निर्माण के साथ मिलान   |   |                     |
|    | किया जाएगा।  |   |                     |
| 1  |  |   |                     |



### बुक कीपिंग का ऑडिट

|                |                                      | टिप्पणियां                  | टिप्पणियां             |
|----------------|--------------------------------------|-----------------------------|------------------------|
| क्रमा <b>क</b> | संकेतक                               |                             |                        |
| 1.             | ऑडिटर खातों के साथ-साथ सभी           | हमने कैश बुक कैशियर कैश     |                        |
|                | पुस्तकों की ऑडिट के लिए जिम्मेदार    | बुक बैंक अकाउंट स्टेटमेंट्स |                        |
|                | है।                                  | वाउचर रसीद बुक, चालान बुक   |                        |
|                |                                      | और नगर पालिका द्वारा रखे    |                        |
|                |                                      | गए सभी रिकॉर्ड का सत्यापन   | पालिका को एमपीएएम      |
|                |                                      | किया है।                    | के अनुसार उस           |
|                |                                      |                             | अभिलेख को बनाए         |
|                | <u> </u>                             |                             | रखना है लेकिन          |
|                |                                      |                             | वर्तमान में नगर        |
|                |                                      |                             | पालिका इसका पालन       |
|                |                                      |                             | नहीं कर रही है।        |
| 2.             | लेखा परीक्षक प्रकोष्ठ सत्यापित       | लेखा-जोखा कैश बुक की कैश    | हमारा सुझाव है कि      |
|                | करता है कि खातों और दुकानों की       | सिस्टम लागू कर के खातों     | सभी बैंकों के लिए बैंक |
|                | सभी पुस्तकों को यूएलबी पर लागू       | की किताबें रखी जा रही हैं   | लेजर खातों को तैयार    |
|                | लेखांकन नियमों के अनुसार बनाए        |                             | किया जाना चाहिए        |
|                | रखा जाता है, किसी भी विसंगतियों      |                             | ताकि बैंक सुलह         |
|                | को ध्यान में लाया जाना चाहिए ।       |                             | विवरण आसानी से         |
|                |                                      |                             | तैयार किया जा सके      |
|                |                                      |                             | और कैश बुक का          |
|                |                                      |                             | उचित संतुलन किया जा    |
|                |                                      |                             | सके ताकि त्रुटियों को  |
|                |                                      |                             | कम किया जा सके ।       |
| 3.             | लेखा परीक्षक प्रकोष्ठ अग्रिम रजिस्टर | लेखाकार अग्रिम रजिस्टर के   | नगर पालिका द्वारा      |
| 0.             | को सत्यापित करता है और यह            | î .                         | 1                      |
|                | देखता है कि सभी अग्रिमों की समय      |                             |                        |
|                | पर वस्ली की जाती है अग्रिमों की      |                             |                        |
|                | शर्तों के अनुसार गैर-रिकवरी सेल के   |                             |                        |
|                | सभी मामलों का विशेष रूप से ऑडिट      |                             |                        |
|                | रिपोर्ट में उल्लेख किया जाना चाहिए   | अग्रिम दिया गया था फिर भी   |                        |
|                | TO THE OF SECTION SHOWS              | वसूली नहीं की गई ।          |                        |
|                |                                      |                             |                        |
|                |                                      |                             |                        |



| 4. | नगर पालिका द्वारा अग्रिम रजिस्टर  | एडवांस रजिस्टर नहीं रखा जात  | ा है।  |
|----|---|--|--|
|    | तैयार किया जाए।   |  |  |
| 5. | लेखा परीक्षक अनुदान रजिस्टर में<br>प्रविष्टियों का सत्यापन करने के लिए<br>उत्तरदायी होंगे रसीद और अनुदान के<br>भुगतान को नकद पुस्तक में<br>प्रविष्टियों से विधिवत सत्यापित<br>किया जाएगा। | किया जाता है और अधिकृत<br>व्यक्ति द्वारा दी गई<br>जानकारी के अनुसार कि | विशिष्ट योजना के<br>तहत व्यय को नकद<br>पुस्तक में एक विशिष्ट<br>व्यय मद के तहत<br>स्पष्ट रूप से दिखाया |
|    |   | जाना चाहिए ।   | फिनान गोरग क्यारा  |
| 6. | लेखा परीक्षक अभिलेखों से अचल<br>संपति रजिस्टर का सत्यापन करेगा<br>और विसंगतियों को सीएमओ के<br>ध्यान में लाया जाएगा।  |  | फिक्स्ड एसेट्स रजिस्टर<br>की उचित स्थिति<br>जानने के लिए तैयार<br>किया जाना चाहिए।                     |
| 7. | लेखा परीक्षक विशेष रूप से<br>परियोजना निधियों के लिए रसीद<br>और भुगतान के खातों का मिलान<br>करेगा।  | रसीद और भुगतान का  |  |

### एफडीआर का ऑडिट

| क्रमांक | संकेतक                           | टिप्पणियां                | टिप्पणियां        |
|---------|----------------------------------|---------------------------|-------------------|
| 1.      | अंकेक्षण सभी एफडीआर और टीडीआर के | हमारे द्वारा प्राप्त      | नगर पालिका द्वारा |
|         | ऑडिट के लिए जिम्मेदार है।        | प्रबंधन प्रतिनिधित्व पत्र | टीडीआर फिक्स्ड    |



| 2. | लेखा परीक्षक यह सुनिश्चित करेगा कि<br>एफडीआर के उचित रिकॉर्ड बनाए रखे जाएं<br>और सभी नवीकरण समय पर किए जाएं।   | i i   | सही रखरखाव किया  |
|----|--|---|--|
| 3. | ऐसे मामले जहां एफडीआर और टीडीआर<br>को प्रचलित दर वेतन की तुलना में कम<br>ब्याज दर पर रखा जाता है, उन्हें तुरंत<br>आयुक्त/सीएमओ के ध्यान में लाया जाता<br>है। | कोई मामला नहीं  |  |
| 4. | एफडीआर पर अर्जित ब्याज कैश बुक में<br>प्रविष्टियों से सत्यापित किया जाएगा।   | ब्याज आय केवल नकद<br>आधार पर दर्ज की<br>जाती है, यानी एफडीआर<br>के परिपक्व होने पर<br>ही। बैंक ब्याज आय<br>पुस्तकों में दर्ज नहीं है। | करंट और सेविंग<br>अकाउंट्स को बैंक के<br>साथ ऑटो स्वीप |

### निविदाओं/बोलियों का ऑडिट

| क्रमांक | संकेतक                              | टिप्पणियां                 | टिप्पणियां     |
|---------|-------------------------------------|----------------------------|----------------|
| 1.      | लेखा परीक्षक यूएलबी द्वारा आमंत्रित | हमने नमूना जांच के आधार पर | सत्यापन के लिए |
|         | सभी निविदाओं/बोलियों के ऑडिट के     | आवेदन करके एफवाई 2019-20   | पहले ऑफलाइन    |



|    | लिए उत्तरदायी है ।   | के दौरान यूएलबी द्वारा आमंत्रित<br>निवदाओं/बोलियों का लेखा<br>परीक्षा की है और अगले बिंदुओं<br>पर चर्चा किए गए लोगों के<br>अलावा लेखा परीक्षा के दौरान<br>किसी उल्लंघन या अपवाद का<br>उपयोग नहीं किया गया था। | , ,                                   |
|----|--|---|---------------------------------------|
| 2. | लेखा परीक्षक यह जांचेंगे कि क्या<br>सभी बोलियों के लिए प्रतिस्पर्धी<br>निविदा प्रक्रियाओं का पालन किया<br>जाता है।   | आवेदन कर हमने पाया कि नगर   | · ' '                                 |
| 3. | लेखा परीक्षक यह सत्यापित करेगा<br>कि निर्माण और रखरखाव अवधि के<br>दौरान निविदा शुल्क/बोली प्रसंस्करण<br>शुल्क/प्रदर्शन गारंटी की प्राप्तियां।  | J 3   | , , , , , , , , , , , , , , , , , , , |
| 4. | यदि बोली प्रसंस्करण शुल्क/निष्पादन<br>गारंटी के एवज में प्राप्त बैंक गारंटी<br>बैंक से सत्यापित की जाएगी ।   |   | ''                                    |
| 5. | बिड्स की शर्तों का भी सत्यापन<br>किया जाएगा और ऐसी किसी भी शर्त<br>में व्यस्त जो यूएलबी के हित के<br>खिलाफ है, उसका सत्यापन किया<br>जाएगा और इसे आयुक्त/सीएमओ के<br>ध्यान में लाया जाएगा । | बताए गए अनुसार नगर पालिका<br>के पास कोई बैंक गारंटी उपलब्ध  | ' '                                   |
| 6. | व्यस्त विस्तार के मामलों को बीजी<br>का विस्तार करने के लिए उचित<br>मार्गदर्शन के आयुक्त/सीएम के ध्यान<br>में लाया जाएगा भी यूएलबी को दिया<br>जाएगा ।                                       | बताए अनुसार नगर पालिका के   | • •                                   |



### अनुदान और ऋण का ऑडिट

| द्रन्मांक | संकेतक                                | टिप्पणियां            | टिप्पणियां            |
|-----------|---------------------------------------|-----------------------|-----------------------|
| 1.        | लेखा परीक्षक सीजी द्वारा दिए गए       | अनुदान रजिस्टर को     | हमारा सुझाव है कि     |
|           | अन्दानों के ऑडिट और इसके उपयोग के     | अपडेट किया जाता है    | विशिष्ट योजना के      |
|           | लिए जिम्मेदार है।                     | और अधिकृत व्यक्ति     | तहत व्यय को नकद       |
|           |                                       | द्वारा दी गई जानकारी  | पुस्तक में एक विशिष्ट |
|           |                                       | के अनुसार कि विशिष्ट  | ट्यय मद के तहत        |
|           |                                       | योजना के विरुद्ध व्यय | स्पष्ट रूप से दिखाया  |
|           |                                       | वर्ष के अंत में मिलान | जाना चाहिए            |
|           |                                       | किया जाता है, हमारा   |                       |
|           |                                       | सुझाव है कि विशिष्ट   |                       |
|           |                                       | योजना के तहत व्यय     |                       |
|           |                                       | को नकद पुस्तक में एक  |                       |
|           |                                       | विशिष्ट व्यय मद के    |                       |
|           |                                       | तहत स्पष्ट रूप से     |                       |
|           |                                       | दिखाया जाना चाहिए ।   |                       |
| 2.        | लेखा परीक्षक राज्य सरकार से प्राप्त   | अनुदान रजिस्टर को     | हमारा सुझाव है कि     |
|           | अनुदानों के ऑडिट और इसके उपयोग के     | अपडेट किया जाता है    | ग्राट रजिस्टर नगर     |
|           | लिए जिम्मेदार है।                     | और अधिकृत व्यक्ति     | पालिका द्वारा बनाए    |
|           |                                       | द्वारा दी गई जानकारी  | 1                     |
|           |                                       | के अनुसार कि विशिष्ट  |                       |
|           |                                       | योजना के विरुद्ध व्यय | ļ                     |
|           |                                       | वर्ष के अंत में मिलान |                       |
|           |                                       | किया जाता है, हमारा   | ł                     |
|           |                                       | सुझाव है कि विशिष्ट   |                       |
|           |                                       | योजना के तहत व्यय     | 1                     |
|           |                                       | को नकद पुस्तक में एक  |                       |
|           |                                       | विशिष्ट व्यय मद के    |                       |
|           |                                       | तहत स्पष्ट रूप से     |                       |
|           |                                       | दिखाया जाना चाहिए ।   |                       |
| 3.        | लेखा परीक्षक प्रकोष्ठ भौतिक अवसंरचना  | i                     |                       |
|           | के लिए प्रदान किए गए ऋणों का लेखा     | भौतिक अवसंरचना वे     |                       |
|           | परीक्षा करता है और इस लेखा परीक्षा के | लिए कोई ऋण नहीं       |                       |



|    | दौरान इसके उपयोग से लेखा परीक्षक<br>विशेष रूप से राजस्व तंत्र पर टिप्पणी<br>करेंगे अर्थात ऋण से सृजित परिसंपति ने<br>वांछित राजस्व उत्पन्न किया है या नहीं।<br>वह राजस्व का उत्पादन न करने के<br>संभावित कारण पर भी टिप्पणी करेंगे। | लिया गया था ।                                  |  |
|----|---|--|--|
| 4. | लेखा परीक्षक विशेष रूप से पूंजीगत<br>प्राप्तियों/अनुदान/ऋणों से राजस्व व्यय और<br>एक योजना और प्रोजेक्टर से दूसरी योजना<br>के लिए धन का कोई डायवर्जन इंगित<br>करेगा।  | परिसंपतियों/अनुदान/ऋणों ।<br>से राजस्व व्यय तक |  |

### नोट्स-

- 1. हमारा सुझाव है कि चालू खाते को बैंक के साथ एक और स्वीप खाते के साथ जोड़ा जाना चाहिए तािक निष्क्रिय फंड स्वचािलित रूप से फंड की तरलता को प्रभावित किए बिना अल्पकािलिक जमा में स्थानांतिरत हो जाए तािक ब्याज आय अर्जित की जा सके।
- हमारा सुझाव है कि सभी बैंकों के लिए बैंक लेजर खातों को तैयार किया जाना चाहिए तािक उचित बैंक सुलह विवरण समय-समय पर तैयार किया जा सके।
- 3. परिषद के सभी बैंक खातों का बैंक सुलह विवरण तैयार करते समय हमने देखा कि परिषद के खातों की पुस्तकों में कुछ आय/व्यय दर्ज नहीं किए गए थे जैसा कि "एनेक्सचर बी" में संलग्न है।



4. हमारा सुझाव है कि चालू और बचत खातों को बैंक के साथ ऑटो स्वीप खाते के साथ जोड़ा जाना चाहिए ताकि निष्क्रिय धन को फंड की तरलता को प्रभावित किए बिना शॉर्ट टर्म डिपॉजिट में स्थानांतरित कर दिया जाए, ताकि ब्याज आय अर्जित की जा सके।

### एनेक्सचर:- 1 टिप्पणियां एवं अवलोकन

- 1. हमने लेखा परीक्षा के दौरान देखा है कि पिछले वर्ष 2018-19 में कर्मचारियों को अग्रिम दिया गया था, दिए गए अग्रिमों की भी वर्ष के दौरान वस्ती नहीं की गई है । एडवांस रिजस्टर नहीं रखा जाता है।
- हमारे पास ऑडिट के दौरान नोटिस है कि ईंधन और डीजल से संबंधित खर्च को खातों की पुस्तकों में दो अलग-अलग मद में विभाजित किया जाता है, जिसे एक मद में जोड़ा जा सकता है।
- 3. हमारे पास ऑडिट के दौरान नोटिस हैं कि त्योहारों से संबंधित खर्च दो अलग-अलग मद (त्योहारों के खर्च और त्योहारी बिजली पर खर्च) में खातों की किताबों में विभाजित है, जिसे एक ही मद में जोड़ा जा सकता है।

- यह देखा गया है कि त्योहारों के खर्च 1128227 रुपये के तहत बहुत खर्च किया जाता है जिसे पिछले वर्षों की तुलना में ज्यादा पाया गया है।
- यह देखा गया है कि वर्ष 2018-19 में कर्मचारियों को दिए गए पुराने अग्रिम को भुगतान या वेतन में अभी तक समायोजित नहीं किया गया है ।
- 6. यह देखा गया है कि प्रिंटिंग को आउटसोर्स किया गया है जिसके परिणामस्वरूप अधिक खर्च होता है। यह सलाह दी जाती है कि स्वयं की प्रिंटिंग मशीन खरीदने के लिए पूंजीगत व्यय किया जाना चाहिए जिससे मुद्रण लागत में कमी आएगी और यह प्रभावी और कुशल होगा ।
- 7. यह देखा गया है कि, एफडीआर कैश बुक में बुक नहीं है।

दिनांक - 19/09/2020

स्थान - इंदौर

एस. अजीत जैन एंड कंपनी

चार्टई अकाउंटेंट

सी.ए शीतल जैन

(PATNER)

एम नंबर 076598

FRN NO.009399C

UDIN:-20076598AAAAAJ1021

### Revised Abstract Sheet For Reporting On Audit Paras For Financial Year 2019-20 यूएलबी का नाम - नगर परिषद महेश्वर

ऑडिटर का नाम - एस अजीत जैन एंड कंपनी

| S. | PARAMETERS          | DESCRIPTION    |                  |             | OBSERVATION IN BRIEF            | SUGGESTION          |
|----|---------------------|----------------|------------------|-------------|---------------------------------|---------------------|
| iب | AUDIT OF<br>REVENUE | RECEIPTS IN RS |                  |             |                                 |                     |
|    | राजस्व की वसूली     | Year 18-19     | Year 2019-<br>20 | % of growth |                                 |                     |
|    | संपति कर            | 888156.00      | 946439.00        | 6.56%       |                                 |                     |
|    | समेकित कर           | 445188.00      | 288130.00        | -35.28%     | नगर परिषद द्वारा कर वसूली में – |                     |
|    | शिक्षा उपकर         | 8496           | 115171.00        | 1255.59%    | वृद्धि और कमी आई है।            |                     |
| <  | विकास कर            | 253092.00      | 234695.00        | -7.27%      |                                 | नगर परिषट को पराने  |
|    | कुल योग             | 1594932.00     | 1584435.00       |             |                                 | कर की वसूली के लिए  |
|    | गैर राजस्व वसूली    |                |                  |             |                                 | भी अधिक प्रयास करना |
|    | जल कर               | 3054060.00     | 2653278.00       | -13.12%     |                                 | चाहिए।              |
| =  | भवन भूमि किराया     | 878976.00      | 1022026.00       | 16.27%      | नगर परिषद द्वारा कर वसूली में - |                     |
|    | कुल योग             | 3933036.00     | 3675304.00       |             | वृद्धि और कमी आई है।            |                     |
|    | महायोग              | 5527968.00     | 5259739.00       |             |                                 |                     |

वितीय वर्ष 2019-20 के लिए ऑडिट पारस पर रिपोर्टिंग के लिए संशोधित सार पत्रक

### यूएलबी का नाम - नगर परिषद, महेश्वर

## ऑडिटर का नाम - एस अजीत जैन एंड कंपनी

| क्रमांक | पैरामीटर | 4 |      | विवरण  | टिप्पणियों  | स्झाव                                     |
|---------|----------|---|------|--|---|---|
|         | त्यय     | 왜 | लेखा | सभी योजनाओं के तहत होने  | परिषद लेखा-जोखा की नकदी प्रणाली का पालन                             |   |
|         | परीक्षा  |   |      | वाले खर्च के ऑडिट की   | करती है । उसके भगतान पर खर्च दर्ज किया                              |   |
|         |          |   |      | जिम्मेदारी ऑडिटर की होती   | जिम्मेदारी ऑडिटर की होती गया है । यह ऑडिट सामान्य खर्च और           |   |
|         |          |   |      | <u>가</u>   | योजनाओं के तहत किए गए खर्च के संबंध में                             |   |
|         |          |   |      |  | किया गया है।  |   |
|         |          |   |      | लेखा परीक्षक नकद पुस्तक  | कैश बुक में किए गए खर्च की प्रविष्टियों को                          | 1   |
|         |          |   |      | में प्रविष्टियों की जांच करने  | में प्रविष्टियों की जांच करने संबंधित वाउचर और सहायक से सत्यापित    |   |
|         |          |   | ***  | और प्रासंगिक वाउचर से उन्हें किया गया है । कुछ ट्यय  | किया गया है । क्छ व्यय दस्तावेजों में लेखा                          |   |
|         |          |   |      | सत्यापित करने के लिए   | सत्यापित करने के लिए परीक्षा के समय सत्यापन के लिए नहीं पाया        |   |
|         |          |   |      | जिम्मेदार है।  | गया   |   |
|         |          |   |      | लेखा परीक्षक कैश बुक के  | बैंक खातों में बिछाने वाली राशियों की मासिक केश बुक को संत्लित करते | केश बुक को संत्लित करते                   |
|         |          |   |      | बैलेंस की जांच करेगा और शेष राशि के रूप में नकदी   | शेष राशि के रूप में नकदी पुस्तक में प्रदर्शित                       | पुस्तक में प्रदर्शित समय उचित देखभाल की   |
|         |          |   |      | त्रुटियों को सुधारने के लिए  | होने के लगभग संमानित बैंक बयानों में जानी चाहिए                     | जानी चाहिए ।                              |
|         |          |   |      | लेखाकार का मार्गदर्शन  | प्रदर्शित होने वाले शेष राशि के साथ मिलान                           | के साथ मिलान पिछली ऑडिट रिपोर्ट से किए    |
|         |          |   |      | करेगा।   | नहीं कर रहे हैं । एनेक्सचर "बी" का उल्लेख                           | जाने से कुछ मतभेद देखे                    |
|         |          |   |      |  |   | जाते हैं।                                 |
|         |          |   |      |  |   |   |
|         |          |   |      | लेखा परीक्षक यह सत्यापित   | लेखा परीक्षक यह सत्यापित अनुदान रजिस्टर को अद्यतन किया जाता है      | हमारा सुझाव है कि विशिष्ट                 |
|         |          |   |      | करेगा कि किसी विशेष  | किसी विशेष ओर अधिकृत ट्यक्ति द्वारा दी गई जानकारी                   | दी गई जानकारी योजना के तहत होने वाले ट्यय |
|         |          |   |      | The state of the s |   |   |



| अनुपालन सुनिश्चित किया | लेखा परीक्षा अवलोकन का | और लेखा परीक्षा के दौरान | है, उनकी रिपोर्ट की जाएगी किए बिना किया गया हो। | स्वीकृति प्राप्त नहीं की गई   | जिन मामलों में उचित                |                             | प्रतिबंधों का होना चाहिए।                   | समर्थन वितीय प्रशासन                                | जाएगी। सभी खर्चों का                        | मर्यादाओं की भी जांच की                  | ऑडिट के दौरान वितीय                |       | के अनुसार है।                         | सरकार द्वारा जारी नियमों                                     | निर्देश अधिनियम और भारत   | करेगा कि ट्यय दिशानिर्देश  | लेखा परीक्षक यह सत्यापित             | लाया जाएगा । | आयुक्त/सीएमओ के ध्यान में रूप से दिखाया जाना चाहिए | किसी भी अधिक भुगतान को  | निधियों से संबंधित है, जिससे  | योजना के लिए आवंटित  | योजना का ट्यय उस विशेष                                       |
|------------------------|------------------------|--------------------------|---|---|------------------------------------|-----------------------------|---|---|---|--|------------------------------------|-------|---------------------------------------|--|---|--|--------------------------------------|--------------|--|---|---|--|--|
|                        |                        |                          |   | स्वीकृति प्राप्त नहीं की गई संबंधित स्वीकृति प्राधिकारी से अनुमति प्राप्त । | हमारे पास ऐसा कोई ट्यय नहीं आया जो | रूप से समर्थन दिया गया था । | प्रशासनिक और वितीय स्वीकृति द्वारा पर्याप्त | प्रशासन अर्थात सीएमओ/राष्ट्रपति द्वारा प्रदान की गई | समर्थन किया गया था, उन्हें सक्षम प्राधिकारी | और अपेक्षित वाउचरों द्वारा समुचित रूप से | हमने पाया कि सभी टयय ों का संबंधित | आया । | करने का कोई प्रतिकूल मामला सामने नहीं | सरकार द्वारा जारी नियमों ऑडिट के मामले के दौरान इसका उल्लंघन | निर्देश अधिनियम और भारत अधिनियमों और नियमों के अनुसार होता है । | करेगा कि ट्यय दिशानिर्देश सरकार द्वारा जारी दिशा-निर्देशों, निर्देशों, | यह व्यय आम तौर पर देश सरकार या राज्य |              | रूप से दिखाया जाना चाहिए।                          | किसी भी अधिक भुगतान को ट्यय को एक विशिष्ट ट्यय मद के तहत स्पष्ट | निधियों से संबंधित है, जिससे हमारा सुझाव है कि विशिष्ट योजना के तहत | योजना के लिए आवंटित ट्यय वर्ष के अंत में मिलान किया जाता है, | योजना का व्यय उस विशेष के अनुसार कि विशिष्ट योजना के विरुद्ध |
|                        |                        |                          |   |   | कोई विसंगतियां नहीं पाई गई         |                             |   |   |   |  | कोई विसंगतियां नहीं पाई गई         |       |                                       |  |   |  | कोई प्रतिकूल टिप्पणी नहीं।           |              |  |   | जाना चाहिए ।  | अंतर्गत स्पष्ट रूप से दशोया                                  | को एक विशिष्ट त्यय मद क                                      |



|        | किसी भी विसंगतियों को  | अनुसार रखा जाता है, जो | पर लागू लेखांकन नियमों के "बी" | की सभी पुस्तकों को यूएलबी औ | करेंगे कि खातों और दुकानों की किताबें रखी जा रही हैं। | लेखा परीक्षक यह सत्यापित लेर                    |          |                       |                        |                      |                       | 항         의           | के ऑडिट के लिए जिम्मेदार औ                      | ऑडिट पुस्तकों के साथ-साथ दुकानों स्टे   | 2. बुक कीपिंग का लेखा परीक्षक खातों की सभी हम  | साथ मिलान किया जाएगा। | परिसंपतियों के निर्माण के | रिकॉर्ड और निश्चित | होगा और आय और व्यय ने  | सत्यापन के लिए जिम्मेदार मार   | प्रमाण पत्र (यूसी) के किर              | परियोजना वार उपयोगिता पारि   | लेखा परीक्षक योजना हमें                  |
|--------|------------------------|------------------------|--------------------------------|-----------------------------|---|---|----------|-----------------------|------------------------|----------------------|-----------------------|-----------------------|---|---|--|-----------------------|---------------------------|--------------------|------------------------|--|--|--|--|
| IT JAM |                        | तैया                   |                                | या था एनेक्सचर-             | । किताबें रखी जा रही हैं। कैश बुक टोटल वैंकों         | लेखा-जोखा की नकदी ट्यवस्था लागू न्रर खातों हमार | <u> </u> | इसक                   | वर्तम                  | रखर                  | <del>3</del> 1        | का सत्यापन किया है।   | और नगर पालिका द्वारा रखे गए सभी रिकॉर्ड रिपोर्ट | पुस्तकों के साथ-साथ दुकानों स्टेटमेंट, वाउचर ्स को बुक्स चालान बुक्स है साथ ही पिछली ऑडिट | हमने केश बुक कैशियर केश बुक बैंक अकाउंट   इसकी |                       |                           |                    | ने उनसे गुहार लगाई है। | सत्यापन के लिए जिम्मेदार मामलों में जारी किए हैं, जिनमें उच्चण्धिकारियों | किया गया है। नगर पालिका ने केवल उन्हीं | परियोजना वार उपयोगिता पालिका द्वारा उपयोगिता प्रमाण पत्र जारी नहीं | हमें समझाया गया है कि सभी मामलों में नगर |
|        | केश बुक का उचित संतुलन | तैयार किया जा सके और   | सुलह विवरण आसानी से            | यार किए जाएं ताकि बैंक      | बैंकों के लिए बैंक लेजर खाते                          | हमारा सुझाव है कि सभी                           |          | इसका पालन नहीं कर रही | वर्तमान में नगर पालिका | रखरखाव करना है लेकिन | के अनुसार अभिलेखों का | नगर पालिका को एमपीएएम | रिपोर्ट में बताया गया है कि                     | साथ ही पिछली ऑडिट   | इसकी जानकारी हमें दी गई                        |                       |                           |                    |                        |  |  |  |  |



| -  |   |  |                            |  |  |  |                                       |  |                                       |                         |                            |                               |        |                         |                      |                              |                                      |  |  |   |                                      |                    |                            |
|--|---|--|----------------------------|--|--|--|---------------------------------------|--|---------------------------------------|-------------------------|----------------------------|-------------------------------|--------|-------------------------|----------------------|------------------------------|--------------------------------------|--|--|---|--------------------------------------|--------------------|----------------------------|
| सत्यापन करेगा और इसका                      | अचल संपत्ति रजिस्टर का  | लेखा परीक्षक अभिलेखों से   |                            | सत्यापित किया जाएगा।                     | नकद पुस्तक में प्रविष्टियों से   | रसीद और गैंड के भुगतान   | करने के लिए जिम्मेदार होगा            | में प्रविष्टियों का सत्यापन            | लेखा परीक्षक जमीन रजिस्टर             | से सत्यापित किया जाएगा। | और संबंधित बैंक के रिकॉर्ड | बैंक सुलह विवरण यूएलबी        | जाएगा। | रिपोर्ट में उल्लेख किया | का विशेष रूप से ऑडिट | हैं, गैर-वसूली के सभी मामलों | आवश्यक रिकॉर्डिंग का समय             | अग्रिमों की शर्तों के लिए                  | देखें कि सभी अग्रिमों को               | रजिस्टर सत्यापित करें और  | लेखा परीक्षकों और अग्रिम             | 1                  | ध्यान में लाया जाना चाहिए  |
| व खातों की पुस्तकों में अवमूल्यन वसूलने की | अचल संपत्ति रजिस्टर का तैयार नहीं किया गया है इसके अलावा रजिस्टर उचित स्थिति जानने के लिए | नगर पालिका द्वारा नियत संपत्ति रजिस्टर फिक्स्ड एसेट्स रजिस्टर की | रूप से दिखाया जाना चाहिए । | ट्यय को एक विशिष्ट ट्यय मद के तहत स्पष्ट | नकद पुस्तक में प्रविष्टियों से हिमारा सुझाव है कि विशिष्ट योजना के तहत | रसीद और ग्रैंड के भुगतान ट्यय का वर्ष के अंत में मिलान किया जाता है, | के अनुसार कि विशिष्ट योजना के विरुद्ध | और अधिकृत व्यक्ति द्वारा दी गई जानकारी | अनुदान रजिस्टर को अद्यतन किया जाता है |                         |                            | एनेक्सचर का उल्लेख करें- "बी" |        |                         |                      |                              | दिया गया था फिर भी वसूली नहीं की गई। | है। वर्ष 2018-19 में कर्मचारियों को अग्रिम | नगर पालिका द्वारा कोई अग्रिम दिया जाता | रजिस्टर सत्यापित करें और पालिका द्वारा नहीं रखा जाता है और न ही रजिस्टर तैयार किया जाए। | लेखाकार अग्रिम रजिस्टर के अनुसार नगर |                    |                            |
| तैयार किया जाना चाहिए।                     | उचित स्थिति जानने के लिए  | फिक्स्ड एसेट्स रजिस्टर की  |                            |  |  |  |                                       |  |                                       |                         |                            |                               |        |                         |                      |                              |                                      |  |  | रजिस्टर तैयार किया जाए।   | नगर पालिका द्वारा एडवांस             | को कम किया जा सके। | किया जा सके ताकि त्रुटियों |



|                             |   |              |                           |                 |                      |                       |  |               |                     |                            |                         |  |                 |  |  | 3. एफडीआर का ऑडिट                                    |          |                                    |  |   |   |             |   |
|-----------------------------|---|--------------|---------------------------|-----------------|----------------------|-----------------------|--|---------------|---------------------|----------------------------|-------------------------|--|-----------------|--|--|--|----------|------------------------------------|--|---|---|-------------|---|
| कैश बुक में प्रविष्टियों से | एफडीआर पर अर्जित ब्याज                    | लाया जाएगा । | आयुक्त/सीएमओ के ध्यान में | प्रचलित दर को उ | दर पर रखा जाता है तो | और टीडीआर को कम ब्याज | ऐसे मामले जहां एफडीआर                      | पर किए जाएं । | और सभी नवीनीकरण समय | उचित रिकॉर्ड बनाए रखे जाएं | करेगा कि एफडीआर के      | लेखा परीक्षक यह सुनिश्चित                    |                 | जिम्मेदार है।                            | टीडीआर के ऑडिट के लिए                  | ऑडिटर सभी एफडीआर                                     |          | खातों का मिलान करेगा।              | प्राप्तियों और भुगतानों के                   | परियोजना निधियों के लिए                 | लेखा परीक्षक विशेष रूप से                 | लाया जाएगा। | वर्णन सीएमओं के ध्यान में कोई ट्यवस्था नहीं है। |
| #                           | जि ऑडिट के दौरान ऐसा कोई मामला नहीं मिला। |              | 环                         | तुरंत           | 라                    | <u> </u>              | भार ऑडिट के दौरान ऐसा कोई मामला नहीं मिला। |               | <u> </u>            | गरं                        | के में जमा किया गया था। | वत एफडी आर जमा करने के वर्ष के दौरान ही बैंक | कर दिया गया है। | है कि प्रबंधन द्वारा एफडीआर स्विच को बंद | संदर्भ में हमने इस बात पर              | और हमारे द्वारा प्राप्त प्रबंधन प्रतिनिधित्व पत्र के | जाता है। | रसीद भुगतान खाते के साथ शामिल किया | के निधियों की सभी प्राप्तियों और भुगतानों को | त्रेए का मिलान किया जाता है और परियोजना | से परियोजना निधियों के लिए रसीद और भुगतान |             | में कोई ट्यवस्था नहीं है।                       |
| और सेविंग अकाउंट को बैंक    | हमारा सुझाव है कि करंट                    |              |                           |                 |                      |                       |  |               |                     |                            |                         |  |                 | रख-रखाव किया जाए।                        | विचार नहीं किया जमा पंजी का सही ढंग से | नगर पालिका द्वारा सावधि                              |          |                                    |  |   |   |             |   |

| कोई प्रतिकूल टिप्पणी नहीं।   | रण इंजीनियर और लेखापाल के बताए अनुसार                                       | यदि बोली प्रसंस्करण                      |                  |
|------------------------------|---|--|------------------|
|                              |   | परिणाम ।                                 |                  |
|                              | <u> </u>  | शुल्क/प्रदर्शन गारंटी                    |                  |
|                              | र्या  | िनिविदा शुल्क/बोली प्रसंस्करण            | The Albertane    |
|                              | रान कार्रवाई की गई है।  | रखरखाव अविधि के दौरान कार्रवाई की गई है। |                  |
|                              | करेंगे कि निर्माण और प्रिक्रिया का सत्यापन किया है, जिस पर उचित             | करेंगे कि निर्माण 3                      |                  |
| कोई प्रतिकूल टिप्पणी नहीं।   | पित हमने बोली प्रसंस्करण शुल्क/निविदा शुल्क की                              | लेखा परीक्षक यह सत्यापित                 |                  |
|                              |   | का पालन किया जाता है।                    |                  |
|                              | प्रतिस्पर्धी निविदा प्रक्रियाओं निविदा प्रक्रियाओं का पालन किया जा रहा है । | प्रतिस्पर्धी निविदा प्रक्रिया            | 9.05.            |
|                              | लिए पाया कि नगर पालिका द्वारा प्रतिस्पर्धी                                  | क्या सभी बोलियों के लिए                  |                  |
| कोई प्रतिकूल टिप्पणी नहीं।   | कि नमूना जांच के आधार पर आवेदन करके हमने                                    | लेखा परीक्षक यह जांचेंगे कि              |                  |
|                              | अगले बिंदुओं में चर्चा की गई है ।   |  |                  |
|                              | उल्लंघन या अपवाद नहीं देखा गया है, जिनकी                                    | -  |                  |
|                              | को लागू करके और ऑडिट के दौरान कोई   |  |                  |
|                              | है। किया है, जिसमें नमूना परीक्षण जांच के आधार                              | अाडिट के लिए जिम्मेदार है।               |                  |
|                              | ं के दिवारा आमंत्रित निविदाओं बिट्स का ऑडिट                                 |  | का आडट           |
| कोई प्रतिकूल टिप्पणी नहीं।   | द्वारा हमने एफवाई 2019-20 के दौरान यूएसबी                                   | बोलियो                                   | 4. <b>नि</b> विट |
| अर्जित की जा सके।            |   |  |                  |
| जाए ताकि ब्याज आय            |   |  |                  |
| टर्म डिपॉजिट में ट्रांसफर हो |   |  |                  |
| को प्रभावित किए बिना शॉर्ट   |   |  |                  |
| पड़े फंड को फंड की वैधता     |   |  |                  |
| से जोड़ा जाए ताकि बेकार      |   |  |                  |
| के साथ ऑटो स्वीप अकाउंट      |   | सत्यापित किया जाएगा।                     | -                |



|                           |  |  |   |  | का ऑडिट   | 5. अनुदान                             |                 |                           |                        |                           |   |                                      |              |                           |               |                        |                        |                          |   |                                    |                            |                                   |   |
|---------------------------|--|--|---|--|---|---------------------------------------|-----------------|---------------------------|------------------------|---------------------------|---|--------------------------------------|--------------|---------------------------|---------------|------------------------|------------------------|--------------------------|---|------------------------------------|----------------------------|-----------------------------------|---|
|                           |  |  |   |  |   | और ऋणों                               |                 |                           |                        |                           |   |                                      |              |                           |               |                        |                        |                          |   |                                    |                            | 0.1                               |   |
|                           |  |  | जिम्मेदार है।   | और इसके उपयोग के लिए                     | दिए गए अनुदानों के ऑडिट                                       | लेखा परीक्षक सीजी द्वारा              | को दिया जाएगा । | उचित मार्गदर्शन भी यूएलबी | का विस्तार करने के लिए | ध्यान में लाया जाएगा बीजी | को आयुक्त/सीएमओ के                          | व्यापार विस्तार के मामलों            | लाया जाएगा । | आयुक्त/सीएमओ के ध्यान में | किया जाएगा और | यूएसबी का हित सत्यापित | भी व्यस्त जो जैकलिन है | किसी भी शर्त के साथ किसी | भी सत्यापित किया जाए ऐसी                  | बीजी की बिक्री की शर्तों को        | बैंक से सत्यापित की जाएगी। | में प्राप्त बैंक गारंटी जारीकर्ता | शुल्क/प्रदर्शन गारंटी के एवज नगर पालिका के पास बैंक |
| रूप से दिखाया जाना चाहिए। | ट्यय को एक विशिष्ट ट्यय मद के तहत स्पष्ट | हमारा सुझाव है कि विशिष्ट योजना के तहत | ट्यय का वर्ष के अंत में मिलान किया जाता है, मद के अंतर्गत स्पष्ट रूप से | के अनुसार कि विशिष्ट योजना के विरुद्ध    | और अधिकृत ट्यक्ति द्वारा दी गई जानकारी योजना के तहत होने वाले | अनुदान रजिस्टर को अद्यतन किया जाता है |                 |                           |                        | 并 <b>奇</b> 항              | गारंटी नहीं मिली थी, जो इंजीनियर ने लेखापाल | नगर पालिका के समझाने के साथ कोई बैंक |              |                           |               |                        |                        | थी।                      | नगर पालिका के पास बैंक गारंटी उपलब्ध नहीं | इंजीनियर और लेखापाल के बताए अनुसार |                            | थी।                               | नगर पालिका के पास बैंक गारंटी उपलब्ध नहीं           |
|                           |  | दर्शाया जाना चाहिए ।                   | मद के अंतर्गत स्पष्ट रूप से   | योजना के विरुद्ध ट्यय को एक विशिष्ट ट्यय | योजना के तहत होने वाले  | हमारा सुझाव है कि विशिष्ट             |                 |                           |                        |                           |   | कोई प्रतिकूल टिप्पणी नहीं।           |              |                           |               |                        |                        |                          | .,  | कोई प्रतिकूल टिप्पणी नहीं।         |                            |                                   |   |



|  |   |                  |                   |  |              |          |            |           |                 |                 |                  |                    |                  |                 |                 |   | r           |             | 7 |                   |                   |                       |  |
|--|---|------------------|-------------------|--|--------------|----------|------------|-----------|-----------------|-----------------|------------------|--------------------|------------------|-----------------|-----------------|---|-------------|-------------|---|-------------------|-------------------|-----------------------|--|
|  | 9   |                  |                   |  |              |          |            |           |                 |                 |                  |                    |                  |                 |                 |   |             | ∞           |   |                   |                   |                       |  |
| अग्रिम पूरी तरह से                     | सभी अस्थायी                               | ट्यय का प्रतिशत। | संबंध में प्ंजीगत | ख) कुल ट्यय के                           |              | प्रतिशत। | रखरखाव) का | संचालन और | (स्थापना, वेतन, | में राजस्व ट्यय | गैर कर) के संबंध | प्राप्तियों (कर और | को छोड़कर राजस्व | अन्य अनुदान आदि | स्टांप इयूटी और | क) चुंगी, प्रवेश कर,                        |             | कोई अन्य    |   | से संबंधित घटनाएं | से धन के डायवर्जन | उपदेशों/अनुदान/ऋणों   | के लिए प्ंजीगत                         |
| कोई लेन-देन नहीं                       | ऑडिट अवधि के दौरान                        |                  |                   | 12699507                                 | प्ंजीगत ट्यय |          |            |           |                 |                 |                  |                    |                  |                 |                 | 45190103                                    |             | राजस्व ट्यय |   |                   | <br>∆rk:          | धन का कोई विपथन बताते | पूंजीगत   स्कीमा/परियोजना से दूसरे में |
| देखा गया                               | ह दौरान ऐसा                               |                  | ann               | 57889610                                 | कुल खर्च     |          |            |           |                 |                 |                  |                    |                  |                 |                 | 13963770                                    | प्राप्तियां | राजस्व      |   |                   |                   | पथन बताते             | से दूसरे में                           |
| पालिका द्वारा नहीं रखा जाता है और न ही | ऐसा लेखाकार अग्रिम रिजस्टर के अनुरः त नगर |                  |                   | कुल ट्यय के संबंध में पूंजीगत ट्यय 21.93 | प्रतिशत      |          |            |           |                 |                 |                  |                    |                  |                 | 323.62% 충       | राजस्व प्राप्तियों के संबंध में राजस्व ट्यय |             | प्रतिशत     |   |                   |                   |                       |  |
|  |   |                  |                   |  |              |          |            |           |                 |                 |                  |                    |                  |                 | शामिल नहीं हैं। | अनुदान राजस्व प्राप्तियों में               |             |             |   |                   |                   |                       |  |



|          |                        |                     |                  |                     |  |   | 10.   |                                       |  |  |
|----------|------------------------|---------------------|------------------|---------------------|--|---|---|---------------------------------------|--|--|
|          |                        |                     |                  | गया है।             | रूप से तैयार किया  | विवरण नियमित                                | क्या बैंक सुलह  |                                       | या नहीं।                                   | वसूल किए गए हैं है।                    |
|          |                        |                     |                  | गया है या नहीं।     | रूप से तैयार किया नियमित रूप से तैयार किया तैयार किया जाता है। | कि बैंक सुलह विवरण पर तैयार नहीं किया जाता  | लेखा परीक्षक यह जांच करेगा                                  |                                       |  | * 기                                    |
|          |                        |                     |                  |                     | तैयार किया जाता है।  |   | बैंक सुलह विवरण यूएलबी द्वारा समय-समय हमारा सुझाव है कि सभी | दिया गया था फिर भी वसूली नहीं की गई । | है। वर्ष 2018-19 में कर्मचारियों को अग्रिम | नगर पालिका द्वारा कोई अग्रिम दिया जाता |
| <u>√</u> | सालाना तैयार किया जाता | तैयार किया जा सके । | विवरण समय-समय पर | ताकि उचित बैंक सुलह | तैयार किए जाने चाहिए   | है। इसे सालाना बैंकों के लिए बैंक लेजर खाते | हमारा सुझाव है कि सभी                                       |                                       |  |  |

दिनांक - 19/09/2020

एस. अजीत जैन एंड कंपनी

चार्टर्ड अकाउंटेंट



सी.ए. शीतल जैन

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