-omplex, Tower Chowk, ...
., 2557117 (M) 94251-95615
@yahoo.co.in

CHARTERED
ACCOUNTANTS

BRS ✓
RIP ✓
I/E ✓
BIS ✓
CF

AUDIT REPORT

HE CHIEF MUNICIPAL OFFICER,
NAGAR PARISHAD MAKDON,
DIST UJJAIN (M. P.)

...IT REPORT OF NAGAR PARISHAD MAKDON DIST UJJAIN

...Ve have examined the attached Balance Sheet of **NAGAR PARISHAD MAKDON DIST UJJAIN (M. P.)** as at **31st March' 2020** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

1) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.

2) The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.

3) In our opinion and to the best of our Information and according to the explanations given to us Balance Sheet and Income and Expenditure Account deal with by this report are true and correct:

(a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2020.**

(b) In so far as it relates to the Income and Expenditure A/c of the excess of income over the Expenditure of the year Ended on that date.

(c) **Audit during the financial year 2017-18 and 2018-19 is not conducted by the Nagar Parishad hence opening balances are taken from the financial statement presented/certified to us by the management.**

CHARTERED ACCOUNTANT

For- S ... & Co.
CHARTERED ACCOUNTANTS
PARTNER

PLACE: UJJAIN (M.P.)

DATED: 03 SEP 2020

UDIN: 20076979AAAAGA1448

NAGAR PARISHAD MAKDONE
THE. TARANA DIST UJJAIN (M.P.)
BALANCE SHEET AS ON 31.03.2020

LIABILITIES		AMOUNT	ASSETS		AMOUN
CAPITAL FUND			**FIXED ASSESTS**		
Opening Balance	70209967.83		As Per Schedule "1"		58565243.6
Add : Surplus D.T.Y.	254218.81	70464186.64			
HUDCO LOAN		11912000.00	**CLOSING BALANCE**		
			FDR	10000000.00	
CURRENT LIABILITIES			**BNAK A/C PMAY**		
Amanat Nal Connection		3000.00	ICICI BANK # 4341	1242670.00	
			JILA SAH. BANK # 65105	78087.40	
			NMGB # 1527	249788.29	
			U CO BANK # 373	675606.20	
			BANK A/C		
			BANK OF BARODA # 302	18840.50	
			HDFC # 8601	125663.04	
			ICICI BANK # 3794	164.00	
			NMGB CD # 0046	1358905.30	
			SBI #787	6563787.96	
			U CO. BANK # 465	1204275.04	
			U CO. BANK # 0601	1042044.00	
			U CO. BANK # 0472	191837.58	
			U CO. BANK # 138	221464.50	
			U CO. BANK # 139	12715.93	
			U CO. BANK # 0458	828093.30	23813943.0
TOTAL RS.		82379186.64	**TOTAL RS.**		82379186.6

PLACE : UJJAIN (M.P.)

DATED : 03 SEPT 2020

AS PER OUR REPORT ON EVEN DATE

For- S RAM & Co.
CHARTERED ACCOUNTANTS

PARTNER

:IPTS	AMOUNT	PAYMENTS	AMOUNT

NAGAR PARISHAD MAKDONE
TEH. TARANA DIST UJJAIN (M.P.)

SCHEDULE FORMING PART OF ACCOUNTS OF STATEMENTS

:D ASSETS	AMOUNT
Almiraha	15500.00
CC Road	2467346.30
Computer & CCTV	881225.48
Construction	31625919.54
Fire Extingusher	46700.00
Furniture	279336.50
Hand Pump	263294.00
Toilet	566456.00
Tractor	307193.00
Borewell	475865.08
Electrical Material	6395924.02
Jal Praday Samagri	2652484.50
Machine Purchase	1251523.96
Nali Nirman	1500156.28
Vishesh Nidhi Construction	4765913.50
C M Infrastructure Construction	2973829.20
Talab Sondrayikaran	2096526.24
TOTAL	**58565243.60**

S RAMA & ASSOCIATES ACCOUNTANTS UJJAIN

NAGAR PARISHAD MAKDONE

TEH. TARANA DIST UJJAIN (M.P.)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2020

EXPENDITURE	AMOUNT	INCOME		AMOUNT
ADVERTISEMENT EXP	400247.73	BANK INTEREST		942401.00
ASTHAI ELECTRIC CONNECTION	1650.00			
BANK CHARGES	6323.50	GRANT IN AID		
BAZAR BAITHAK GST	24337.00	14th Vitt Aayog	4052000.00	
BUDGET EXP	15000.00	Chungi Kshatipurti Anudan	15778724.00	
CHEMICAL & FERTILIZERS	1258345.64	C M swatchhta Anudan	530000.00	
CHUNAV EXP	43610.00	C M Infrastrcture	8200000.00	
CHUNGIKSHATIPURTI DEDUCTION EXP	5656282.00	Grant	14685580.00	
COOLER RENT	18902.36	Talab Sondaryikaran Grant	6361000.00	
COLOUR & PAINTING EXP	37416.00	Mudrank Shulk	236000.00	
DRESS EXP	63045.00	Mulbhoot Rashi Mah	2218000.00	
ELECTRIC EQUIPMENT RENT	21292.36	C M Swarojgar Grant	360000.00	
ELECTRIC BILL PAYMENT	1709037.00	Pradhan Mantri Awas Yojna	12800000.00	
ENGINEERS FEES	87732.00	Rajyavitt Aayog Rashi	1822000.00	
FESTIVAL EXP	10290.00	Sadak Anurakshan Anudan	755000.00	
FLEX & PRINTING EXP	276804.00	Swatchha Bharat Mission	1005000.00	
GARDEN EXP	242430.00	Special Fund	5199201.00	
GPF EXP	18000.00	Vidhayak Nidhi Anudan	667780.00	74670285.00
GST EXP	220464.00			
GST TDS	708316.00	TAX INCOME		
INTEREST ON HUDCO LOAN	268293.54	Jal Kar	550185.00	
INCOME TAX	766401.00	Nagar Vikas Upkar	25052.00	
INSURANCE EXP	119095.00	Samekit Kar	160244.00	
JALPRADAY EXP	356925.16	Sampati Kar	1653472.00	2388953.00
JALPRADAY REPAIR & MAINTENANCE	561351.80			
JCB & TRACTOR RENT	3086746.78	RENT INCOME		
LABOUR & WAGES EXP	108246.18	Astahi Dukan Kiraya	6000.00	
MUSTER SALARY	1520781.00	Dukan Kiraya	4181038.00	4187038.00
MATERIAL PURCHASE	1859360.52			
MURAM PURCHASE	238392.44	OTHER INCOME		
MOTOR REPAIR & MAINTENANCE	334742.68	Anugya Shulk	1100000.00	
MUKHYA MANTRI SWAROJGAR YOJNA EXI	305000.00	Bazar Baithak	399320.00	
MUKHYA MANTRI ANTYESTHI SAHAYATA	800000.00	GST Bazar Baithak	1560.00	
MULBHOOT SUVIDHA DEDUCTION EXP	141000.00	Bhawan Namantran Shulk	73907.00	
NALA SAFAI EXP	88200.00	Building Permission	203.00	
NALI REPAIR & MAINTENANCE	62644.60	Colony Anugya Sh	209315.00	
NEWS PAPER EXP	12721.18	Shop Premium	11116880.00	
OTHER EXP	97744.28	Dukan Nilami	299790.00	
PARIBHASHIT PENSION EXP	284534.00	Misc. Income	126005.00	
PASHU VAHAN EXP	78952.36	Nilami Income	2500.00	
PETROL DIESEL EXP	990900.74	Other Income	866419.00	
PRINTER EXP	99180.00	Pashu Panjiyan	17688.00	
PROFESSIONAL FEES	98011.18	Praman Patra	6620.00	
PROGRAM EXP	340364.76	Royalty	40.00	
R O WATER EXP	36806.36	Sefty Tank Charges	6000.00	
SALARY EXP	10787137.12	Suchna ka Adhikar	190.00	
CHALIT SHOUCHALAY EXP	483001.96	Tanker Income	11100.00	
SHOUCHALAY NIRMAN EXP	33824.18	Tender Fees	322091.04	
SHRIMIK YOJNA	200000.00	Trade Licnese Fees	20404.00	14580032.04
SPROTS MATERIAL	28900.00			
STATIONERY & PHOTOCOPY	314332.24			
SWATCHHTA SAMAGRI EXP	1822838.94			
SWATCHHTA SARVEKSHAN EXP	824638.64			
TEA REFRESHMENT EXP	65222.54			
TELEPHONE EXP	71511.00			
VAHAN RENT	567354.84			
VAHAN REPAIR & MAINTAIN	662808.62			
VIDHAYAK NIDHI EXP	27000.00			
PRADHAN MANTRI AWAS YOJNA EXP	57150000.00			
SURPLUS D.T.Y.	254218.81			
TOTAL RS.	96768709.04	TOTAL RS.		96768709.04

PLACE : UJJAIN (M.P.)

DATED : 03 SEPT 2020

AS PER OUR REPORT ON EVEN DATE

FOR S ... & CO.

CHARTERED ACCOUNTANTS

NAGAR PARISHAD MAKDONE
TEH. TARANA DIST UJJAIN (M.P.)

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2020

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE			ADVERTISEMENT EXP	400247.73
FDR	19500000.00		ASTHAI ELECTRIC CONNECTION	1650.00
BNAK A/C PMAY			BANK CHARGES	6323.50
ICICI BANK # 4341	25413291.00		BAZAR BAITHAK GST	24337.00
JILA SAH. BANK # 65105	75132.20		BUDGET EXP	15000.00
NMGB # 1527	582028.80		CHEMICAL & FERTILIZERS	1258345.64
U CO BANK # 373	625606.20		CHUNAV EXP	43610.00
BANK A/C			CHUNGIKSHATIPURTI DEDUCTION EXP	5656282.00
BANK OF BARODA # 3026	17870.50		COOLER RENT	18902.36
ICICI BANK # 3794	2483156.81		COLOUR & PAINTING EXP	37416.00
NMGB CD # 0046	1146081.00		DRESS EXP	63045.00
SBI #787	3179886.85		ELECTRIC EQUIPMENT RENT	21292.36
U CO. BANK # 465	8292263.54		ELECTRIC BILL PAYMENT	1709037.00
U CO. BANK # 0601	271313.00		ENGINEERS FEES	87732.00
U CO. BANK # 0472	184283.54		FESTIVAL EXP	10290.00
U CO. BANK # 138	221844.50		FLEX & PRINTING EXP	276804.00
U CO. BANK # 139	4345.00		GARDEN EXP	242430.00
U CO. BANK # 0458	567460.26	62564563.20	GPF EXP	18000.00
			GST EXP	220464.00
BANK INTEREST		942401.00	GST TDS	708316.00
			INTEREST ON HUDCO LOAN	268293.54
GRANT IN AID			INCOME TAX	766401.00
14th Vitt Aayog	4052000.00		INSURANCE EXP	119095.00
Chungi Kshatipurti Anudan	15778724.00		JALPRADAY EXP	356925.16
C M swatchhta Anudan	530000,00		JALPRADAY REPAIR & MAINTENANCE	561351.80
C M Infrastrcture	8200000.00		JCB & TRACTOR RENT	3086746.78
Grant	14685580.00		LABOUR & WAGES EXP	108246.18
Talab Sondaryikaran Grant	6361000.00		MUSTER SALARY	1520781.00
Mudrank Shulk	236000.00		MATERIAL PURCHASE	1859360.52
Mulbhoot Rashi Mah	2218000.00		MURAM PURCHASE	238392.44
C M Swarojgar Grant	360000.00		MOTOR REPAIR & MAINTENANCE	334742.68
Pradhan Mantri Awas Yojna	12800000.00		MUKHYA MANTRI SWAROJGAR YOJNA	305000.00
Rajyavitt Aayog Rashi	1822000.00		MUKHYA MANTRI ANTYESTHI SAHAYAT	800000.00
Sadak Anurakshan Anudan	755000.00		MULBHOOT SUVIDHA DEDUCTION EXP	141000.00
Swatchha Bharat Mission	1005000.00		NALA SAFAI EXP	88200.00
Special Fund	5199201.00		NALI REPAIR & MAINTENANCE	62644.60
Vidhayak Nidhi Anudan	667780.00	74670285.00	NEWS PAPER EXP	12721.18
			OTHER EXP	97744.28
TAX INCOME			PARIBHASHIT PENSION EXP	284534.00
Jal Kar	550185.00		PASHU VAHAN EXP	78952.36
Nagar Vikas Upkar	25052.00		PETROL DIESEL EXP	990900.74
Samekit Kar	160244.00		PRINTER EXP	99180.00
Sampati Kar	1653472:00	2388953.00	PROFESSIONAL FEES	98011.18
			PROGRAM EXP	340364.76
RENT INCOME			R O WATER EXP	36806.36
Astahi Dukan Kiraya	6000.00		SALARY EXP	10787137.12
Dukan Kiraya	4181038.00	4187038.00	CHALIT SHOUCHALAY EXP	483001.96
			SHOUCHALAY NIRMAN EXP	33824.18
			SHRIMIK YOJNA	200000.00
			SPROTS MATERIAL	28900.00
			STATIONERY & PHOTOCOPY	314332.24
			SWATCHHTA SAMAGRI EXP	1822838.94
			SWATCHHTA SARVEKSHAN EXP	824638.64

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
R INCOME			TEA REFRESHMENT EXP		65222.54
gya Shulk	1100000.00		TELEPHONE EXP		71511.00
zar Baithak	399320.00		VAHAN RENT		567354.84
ST Bazar Baithak	1560.00		VAHAN REPAIR & MAINTAIN		662808.62
bhawan Namantran Shulk	73907.00		VIDHAYAK NIDHI EXP		27000.00
Building Permission	203.00		PRADHAN MANTRI AWAS YOJNA EXP		57150000.00
Colony	209315.00				
Shop Premium	11116880.00		HUDCO LOAN REPAYMENT		248000.00
Dukan Nilami	299790.00				
Misc. Income	126005.00		AMANAT EXP		10655769.62
Nilami Income	2500.00				
Other Income	866419.00		**FIXED ASSETS**		
Pashu Panjiyan	17688.00		Borewell	475865.08	
Praman Patra	6620.00		C.C Road	1657335.30	
Royalty	40.00		Computer & CCTV	691225.48	
Sefty Tank Charges	6000.00		Construction Exp	6134876.29	
Suchna ka Adhikar	190.00		Electrical Material	6395924.02	
Tanker Income	11100.00		Furniture Purchase	129607.50	
Tender Fees	322091.04		Jal Praday Samagri	2652484.50	
Trade Licnese Fees	20404.00	14580032.04	Machine Purchase	1251523.96	
			Nali Nirman	1500156.28	
Amanat Received		2624198.00	Vishesh Nidhi Construction	4765913.50	
			C M Infrastructure Construc	2973829.20	
			Talab Sondrayikaran	2096526.24	30725267.35
			CLOSING BALANCE		
			FDR	10000000.00	
			BNAK A/C PMAY		
			ICICI BANK # 4341	1242670.00	
			JILA SAH. BANK # 65105	78087.40	
			NMGB # 1527	249788.29	
			U CO BANK # 373	675606.20	
			BANK A/C		
			BANK OF BARODA # 3026	18840.50	
			HDFC # 8601	125663.04	
			ICICI BANK # 3794	164.00	
			NMGB CD # 0046	1358905.30	
			SBI #787	6563787.96	
			U CO. BANK # 465	1204275.04	
			U CO. BANK # 0601	1042044.00	
			U CO. BANK # 0472	191837.58	
			U CO. BANK # 138	221464.50	
			U CO. BANK # 139	12715.93	
			U CO. BANK # 0458	828093.30	23813943.04
TOTAL RS.		161957470.24	**TOTAL RS.**		161957470.24

PLACE : UJJAIN (M.P.)

DATED : 03 SEPT 2020

AS PER OUR REPORT ON EVEN DATE

For S RAM & Co.
CHARTERED ACCOUNTANTS

PARTNER

ANNEXURE "A"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

Name of ULB : **NAGAR PARISHAD MAKDONE DIST UJJAIN**
Name of Auditor : **S R A M & Co., Chartared Accountant**

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	AUDIT OF REVENUE	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfies of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of revene collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upakar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report	The same was show in annexure "B"	
		(iv)	Dealy betyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	
		(v)	The entries is cash book shall be verified	Checked and verified by us.	It is to suggest the amount of receipt entered in cash book properly, balance mistake found on dated 15.01.2018 Rs.355278/- excess arrangement.
		(vi)	The auditor shall specifically mention in the report, the revenue recovery aginst the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target.
		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is dely and timely accounted for in cash book.	It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book.	It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book

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		(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No, any case found during the audit	
2	**AUDIT OF EXPENDITURE**	(i)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us.	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(ii)	He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers.	All entries check with voucher which is produce before us.	
		(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any	No, any case found during the audit	It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance.
		(iv)	He shall be varify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Com,missionery/CMO.	during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(v)	He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government.	All expepnditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government.	
		(vi)	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(vii)	All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	

		(viii)	The auditor shall be resposible for verification of scheme project wise Utitization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.	Project wise grant received and its Utilization Certificates during the financial year found correct.	It is to suggest that Fix[illegible] Register were made prope[illegible]
3	AUDIT OF BOOKING KEEPING	(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	All the Books of Accounts as well as stores verified as produce before us,	
		(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be broght to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attandence register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found	Books of accounts maintained by nagar parishad as singal entry system, so we suggest that it is maintain on tally software and double entry system.
		(iii)	The auditor shall verify advance register and see that all the advnces are timely recovered accrding to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	Advance and other register verified by as produce, all the advances are recovered timely.	
		(iv)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepard, the auditor will help in the prepartion of BRS.	Bank reconcilation statement (BRS) were not prepared by Nagar Parishad .We prepare all Bank Reconciliation statements.	It to suggest that Accountant of Nagar Parishad Bank reconciliatin statement prepare as monthly basis and if any dought in reconciliation, we are help every time.
		(v)	He Shall be responsible for verityING the entries in the Grant register. The receipts and payments of grant shall be duly verifited from the entries in the cash book.	All the entrie of Grant in the reigster duly verfied by us, and all entries shown in receipts and payment Accounts.	It is to suggest that in some grant amount deductions were made at H O level, at the end of the year,the Nagar Parishad were taken detail from HO and entrie made in cash book as received grant amount cr. And expendtiure is Dr.
		(vi)	The audior shall verify the fixed asset register from other recods and discrepancies shall be brought to the notiece of Commissioner/CMO.	Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify	It is suggests that Fixed assets register maintained properly, all asstes were entered in register as well as CWIP , if any asstes is converted from CWIP to asstes were tranfer entey made in register

		(vii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The accounts of receipts & Payment including project for project fund are duly reconciled	
4	**AUDIT OF FDR**	(i)	The auditor is reponsible for audit of all Fixed deposits and term deposits.	We have audited all the fixed deposits and other deposits.	
		(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.	
		(iii)	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of, Commissioner/CMO.	No, any case found during the audit	
		(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.	It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book
5	**AUDIT OF TENDERS/BIDS**	(i)	The auditor is reponsible for audit of all tenders/bids invited by the ULB's.	All the tenders/bids invted by the ULB's have been audited by us.	
		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.	
		(iii)	He shall verify the recepts of tender fee/bid processing guarntee both during the construction and maintenance period.	The receipts of tender fee\bids processing fess\ performance guarantee both during the consturction & maintainance period were duly verified by us.	
		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit	

		(v)	The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No, such case was noticed.	
		(vi)	The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.	All the contact closures were verified	
6	**AUDIT OF GRANT & LOAN**	(i)	The auditor is reponsible for audit of grant by Central Government and its utilazation.	We have audited the grant given by Central Government & State Government.	
		(ii)	He is responsible for audit of grant received fom State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made fro Urban local bodies.	
		(iii)	He shall perform and loans provided for phtysical infrastrucure and is Utilizations During this auditor shall specificallt comment on the revenve mechanism i.e. whether the asset created out of the loan has generate the descied revenue of not. He shall also comment on the possible reasons for not generation of revenue.	No such loan taken by Nagar Parishad	Nagar Parishad has repayment of Hudco Loan without birfucation, so we suggest that it is entered in books as principal and interest.
		(iv)	The auditor shall specifically point out any diversion of fubnds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	**INCIDENCES RELATING TO DIVERSION OF FUINDS FROM CAPITAL**				

	RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER				
8	**ANY OTHER**	a)	Percentage of Revenue Expenditure,(Extablishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non Tax) excluding octroi, Entry, Tax	99.74%	
		b)	Percentage of Capital Expenditure with respect to Total Expenditure	24.15%	

Seal & Signature of Auditor

For- S RAM & Co.
CHARTERED ACCOUNTANTS
PARTNER

ANNEXURE "B"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

Name of ULB : **NAGAR PARISHAD MAKDONE DIST UJJAIN**
Name of Auditor : **S R A M & Co., Chartared Accountant**

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
राजस्व कर वसूली		Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	सम्पत्तिकर	1584156.00	1653472.00	0.04	Growth rate found but unsatisfactory	Growth rate should be want progress
(ii)	समेकित कर	78375.00	160244.00	1.04	Growth rate found but unsatisfactory	Growth rate should be want progress
(iii)	नगरीय विकास उपकर	637981.00	25052.00	-0.96	Recovery of Upkar is lesser than previous year	Nagar parishad made target and should be achive.
(iv)	शिक्षा उपकर	300050.00	0.00	-1.00	During the year year Education Cess not Recovered by Nagar Parishad	Nagar parishad made target and should be achive.
	कुल योग	**2600562.00**	**1838768.00**	-0.29		
गैर राजस्व वसूली						
(i)	भवन भूमि किराया	368544.00	4187038.00	10.36	Growth rate found good	Growth rate should be Maintained
(ii)	जल उपभोक्ता प्रभार	1465850.00	550185.00	-0.62	Recovery of water tax is lesser than previous year	Nagar parishad made target and should be achive.
(iii)	ठोस अपशिष्ट प्रबंधन	0.00		0.00		
(iv)	अन्य कर/शुल्क	2209207.00	14580032.04	5.60	Growth rate found	Growth rate should me Maintained
	कुल योग	**4043601.00**	**19317255.04**	3.78		
	महायोग	**6644163.00**	**21156023.04**	2.18		
2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.			In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.

3	**Audit of Book Keeping**	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.	The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	Double entry system acc[illegible] system should be adopted by [illegible] municiplity.
4	**Audit of FDR**	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	**Audit of Tenders/Bids**	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by the Chartered Accountant.	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can verified.
6	**Audit of Grants & Loans**	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	**Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another**	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
8	**Any Other**			

	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned Rs. 96768709.04 & Revenue Exp. as mentioned Rs. 96514490.23 Therefore percentage as required = 99.74% (96514490.23/96768709.04)*100	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad sh[illegible] on more revenue generatio[illegible] fulfill its excessive revenue expen[illegible] and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 30725267.35/- & Total Expenditure Incurred Rs 127239757.58 Therefore percentage as required = 24.15% (30725267.35/127239757.58)*100	Capital Expenditure work is in progress	Nil

Seal & Signature of Auditor

For- S RAM & Co.
CHARTERED ACCOUNTANTS

(1) BANK OF BARODA 259 F

Bank Reconciliation Statement as on 31st March,2020

Particulars	Dr.	Cr.
Balance as per books	0.00	
Balance as per Bank Statement		0.00
Total (Rs.)	**0.00**	**0.00**

(2) BANK OF BARODA 3026F

Bank Reconciliation Statement as on 31st March,2020

Particulars	Dr.	Cr.
Balance as per books	**18840.50**	
old Opening Difference of last year audit report	10604.00	
Balance as per Bank Statement		29444.50
Total (Rs.)	**29444.50**	**29444.50**

(3) ICICI BANK 3794F

Bank Reconciliation Statement as on 31st March,2020

Particulars	Dr.	Cr.
Balance as per books	**164.00**	
Balance as per Bank Statement		164.00
Total (Rs.)	**164.00**	**164.00**

M/S. S R A M & CO.
UJJAIN

(4) NGB CD-046F
Bank Reconciliation Statement as on 31st March,2020

Particulars		Dr.	Cr.
Balance as per books		1,358,905.30	
Opening Diff			
Balance as per book (audit report) - 1.	1067372		
Balance as per bank as on 1.4.17	863455		203917
Balance as per Bank Statement			1,154,988.30
	Total (Rs.)	1,358,905.30	1,358,905.30

(5) State Bank of India 787 F
Bank Reconciliation Statement as on 31st March,2020

Particulars			Dr.	Cr.
Balance as per books			6,563,787.96	
Opening balance Diff as pe 31.3.16			563,684.00	
Old year balnce amount Dr inbank But not Cr in books				
240.04.15	416045	58000		
20.05.15	416058	18000		
22.09.15	159131	183400		
29.06.16	549904	122506		
14.12.16	550017	25400		
26.12.16	550063	3000		
04.1.017	550059	27500		
18.018.17	550077	4400		
	550078	7100		449306
Bank Charges to be Dr. La: 16-17				5,397.00
Amount Double Dr in Book 01.10.15				600,000.00
Balance diff in bank 13.01.2017				4,400.00

ebited In Book But Not Credited In Bank				
	16/06/2017 36-33		5.00	
Chq to be cancelled from P.Y				
01.06.15	416085	3000		
21.07.15	416113	2000		
21.7.15	416114	500		
16.1.17	745113	3000		
16.1.17	745114	3000		
16.1.17	745115	1450		
16.1.17	745116	1974		
18.1.17	745118	3000		
18.1.17	745119	3000		
18.1.17	745120	3000		
09.2.17	745178	19448		
31.3.17	117958	3000		
31.3.17	117981	2000		
31.3.17	117987	20000	68372.00	
P.Y CREDITED IN BOOKS 2 TIME				
31.3.17	117959	500000		
31.3.17	117972	800000		
			1300000.00	
	08.06.2015			**5000.00**
excess Dr in bank	117969 40200-40000			**200.00**
Chq Cr in books at Excess	01.09.15	194600		
		194200	400.00	
Amount Cr in bank not dr i	19.07.16		3.00	
	13.02.2017		2000.00	
Diff from P.Y BRS (118016-€	31.03.17	118016		**50016**
Balance as per Bank Statement				7,383,932.96
		Total (Rs.)	8498251.96	8,498,251.96

FINAL

(7) UCO BANK 138

Bank Reconciliation Statement as on 31st March,2020

Particulars			Dr.	Cr.
Balance as per books			221,464.50	
old year opning Diff as per P.Y BRS			199,618.00	
Old year balcnce amount incash book not inpass book				
02.05.15	902835	2800		
10.06.16	910003	3500		
02.08.16	910032	3000		
20.01.17	909739	2800		
20.01.17	909740	2800		
20.01.17	909747	2800		
20.01.17	909749	2800		
20.01.17	1	2800		
20.01.17	2	2800	26,100.00	
Amount in Passbook but not in cash book (Last Year)				
03.04.15		5006		
.04.04.15		59212		
10.04.15		1150		
06.05.15		5310		
13.05.15		59995		
13.05.15		18975		
18.5.15		1010		
19.05.15		31815		
22.06.15		2589		
23.06.15		9933		
23.06.15		1010		
04.08.15		3150		
15.09.15		146500		
21.09.15		2589		
23.09.15		6434		
06.10.15		2030		
06.10.15		1322		
06.10.15		1712		
14.12.15		24296		
15.12.15		240		
12.01.16		3147	387,425.00	
Debited In Bank But Not Credited In Book				
06/08/2017	Rajesh Kumar			8,700.00

old balance P.Y O/S chq

Chq Presented for payment but not cleared

21.4.15	902721	1000	456,811.00
03.4.15	902738	3000	
03.4.15	902739	3000	
03.4.15	902737	2600	
03.4.15	902733	3000	
03.4.15	902727	2000	
03.4.15	902747	2900	
03.4.15	90236	2900	
03.4.15	902735	3000	
03.4.15	902730	1000	
03.4.15	902728	3000	
03.4.15	902729	1000	
03.4.15	902726	3000	
03.4.15	902722	1000	
03.4.15	902723	3000	
03.4.15	902719	1000	
03.4.15	902734	1000	
03.4.15	902720	3000	
03.4.15	902718	3000	
04.04.15	902744	6500	
04.04.15	902741	35280	
06.04.15	902749	2800	
06.04.15	902748	3000	
06.04.15	902750	3000	
06.04.15	902743	3000	
06.04.15	902742	3000	
06.04.15	902817	3000	
06.04.15	902816	35280	
07.04.15	902813	20000	
07.04.15	902811	13750	
07.04.15	902745	8500	
07.04.15	902740	50000	
08.04.15	902815	5000	
08.04.15	902814	5000	
08.04.15	902732	3000	
08.04.15	902725	3000	
08.04.15	902731	2000	
08.04.15	902724	3000	
08.04.15		3000	
11.04.15	902746	14200	
11.04.15	902818	86516	
15.04.15	902812	20000	
16.04.15	902806	3000	
16.04.15	902810	3000	
16.04.15	902809	2800	
16.04.15	902803	2900	
16.04.15	902802	3000	
16.04.15	902808	3000	
16.04.15	902807	3000	
16.04.15	902804	3000	
12.05.15	129500	33885	
21.05.15	904899	24000	

Old balance amount in cash book not in pass book			
Amount Entered in Cash book but not in pass book			
02.5.15	15000		192883.00
6.5.15	24340		
18.5.15	25562		
19.5.15	27460		
29.5.15	8715		
18.6.15	26280		
23.6.15	10943		
29.7.15	2861		
31.7.15	42000		
01.08.15	341		
24.08.15	8238		
21.09.15	1143		
Chq At Excess but less in cash book 1082-1028 = 54			54.00
Dr in books t 05.06.2017			11,536.00
Dr in books t 1.5.2017			2,600.00
NEW OPENING DIFF			0.50
Balance as per Bank Statement			162,023.00
Total (Rs.)		**834,607.50**	**834,607.50** 31/03/2020

(8) Uco Bank 139
Bank Reconciliation Statement as on 31st March,2020

Particulars	Dr.	Cr.
Balance as per books	12,715.93	
Balance as per Bank Statement		12,715.93
Total (Rs.)	**12,715.93**	**12,715.93**

31/03/2020

(10) Uco Bank 458
Bank Reconciliation Statement as on 31st March,2020

Particulars		Dr.	Cr.
Balance as per books		828,093.30	
Openeing Balance Difference			
Balance as per audit repoı	5496		
Balance as per bank state	52986	47,490.00	
Balance as per Bank Statement			875,583.30
Total (Rs.)		**875,583.30**	**875,583.30**

31/03/2020

(11) UCO BANK 465

Bank Reconciliation Statement as on 31st March,2020

Particulars		Dr.	Cr.	
Balance as per books		1,204,275.04		
Opening BRS Diff				
Balance as per Audit Report	1380097			
Balance as per Bank Statement	126673.6		1253423:41	
Credited in b 25.4.17		200000.00		
Balance as per Bank Statement			150,851.63	
Total (Rs.)		**1,404,275.04**	**1,404,275.04**	31/03/2020

(12) Uco Bank 472

Bank Reconciliation Statement as on 31st March,2020

Particulars		Dr.	Cr.	
Balance as per books		191,837.58		
Openeing Balance Difference old				
Balance as per audit repoı	301977.3			
Balance as per bank state	486260.8		184283.54	
Balance as per Bank Statement			7,554.04	31/03/2020
Total (Rs.)		**191,837.58**	**191,837.58**	

(13) UCO BANK 601 F

Bank Reconciliation Statement as on 31st March,2020

Particulars	Dr.	Cr.	
Balance as per books	**1042044.00**		
Balance as per Bank Statement		1,042,044.00	
Total (Rs.)	**1,042,044.00**	**1,042,044.00**	31/03/2020

(14) HDFC 8601

Bank Reconciliation Statement as on 31st March,2020

Particulars	Dr.	Cr.	
Balance as per books	**125663.04**		
Balance as per Bank Statement		125,663.04	
Total (Rs.)	**125,663.04**	**125,663.04**	31/03/2020

Narmada Jhabua Gramin Bank 1527 PMGYK

Bank Reconciliation Statement as on 31st March,2020

Particulars	Chq no.		Dr.	Cr.
Balance as per books			249,788.29	
Op. Difference			6,026.40	
Chq issued but not presented for payment Last year				
30.12.16	3494		13598.00	
Amount Credited In Bank but not dr. in passbook				
21.03.17		100000		
29.03.17		20000		
29.03.17		199982	319982.25	
Balance as per Bank Statement				589,394.94
		Total (Rs.)	589,394.94	589,394.94

31/03/2020

ICICI PMAY 030001004341

Bank Reconciliation Statement as on 31st March,2020

Particulars	Chq no.		Dr.	Cr.
Balance as per books			1,242,670.00	
Balance as per Bank Statement				1,242,670.00
		Total (Rs.)	1,242,670.00	1,242,670.00

31/03/2020

UCO BANK 373

Bank Reconciliation Statement as on 31st March,2020

Particulars	Chq no.		Dr.	Cr.
Balance as per books			675,606.20	
Balance as per books				
Openeing Balance Difference				
Balance as per audit report as on :	2861			
Balance as per bank statement as	812			2049
Balance as per Bank Statement				673557.20
		Total (Rs.)	675,606.20	675,606.20
			0.00	

31/03/2020

JILA SAHAKARI BANK 65105

Bank Reconciliation Statement as on 31st March,2020

Particulars	Chq no.	Dr.	Cr.	
Balance as per books		78,087.40		
Balance as per Bank Statement			78087.40	
	Total (Rs.)	78,087.40	**78,087.40**	31/03/2020

AUSMALL FINANCE 47194

Bank Reconciliation Statement as on 31st March,2020

Particulars	Chq no.	Dr.	Cr.	
Balance as per books		0.00		
Balance as per Bank Statement			0.00	
	Total (Rs.)	0.00	**0.00**	31/03/2020

NAGAR PARISHAD MAKDONE
THE. TARANA DIST UJJAIN (M.P.)
BALANCE SHEET AS ON 31.03.2020

LIABILITIES		AMOUNT	ASSETS		AM
CAPITAL FUND					
Opening Balance	70209967.83		**FIXED ASSESTS**		
Add : Surplus D.T.Y.	254218.81	70464186.64	As Per Schedule "1"		58565
HUDCO LOAN		11912000.00	**CLOSING BALANCE**		
CURRENT LIABILITIES			FDR	10000000.00	
Amanat Nal Connection		3000.00	**BNAK A/C PMAY**		
			ICICI BANK # 4341	1242670.00	
			JILA SAH. BANK # 65105	78087.40	
			NMGB # 1527	249788.29	
			U CO BANK # 373	675606.20	
			BANK A/C		
			BANK OF BARODA # 302	18840.50	
			HDFC # 8601	125663.04	
			ICICI BANK # 3794	164.00	
			NMGB CD # 0046	1358905.30	
			SBI #787	6563787.96	
			U CO. BANK # 465	1204275.04	
			U CO. BANK # 0601	1042044.00	
			U CO. BANK # 0472	191837.58	
			U CO. BANK # 138	221464.50	
			U CO. BANK # 139	12715.93	
			U CO. BANK # 0458	828093.30	2381394
TOTAL RS.		82379186.64	**TOTAL RS.**		8237918

PLACE : UJJAIN (M.P.)

DATED : 03 SEPT 2020

AS PER OUR REPORT ON EVEN DATE

For- S RAM & Co.
CHARTERED ACCOUNTANTS

PARTNER