

UDIN: 20076979AAAAA1448

DATED: 03 SEP 2020

PLACE: UJJAIN (M.P.)

(a) In so far as it relates to the
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

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

1) We have obtained all the information and explanations necessary for the purpose of audit. We have 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 Expenditure Account deal with by this report are true and correct:

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

JIT REPORT OF NAGAR PARISHAD MAKDON

We have examined the attached Balance Sheet of NAGAR PARISHAD MAKDON 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.

ANNUAL REPORT OF NAGAR PARISHAD MAKDON DIST UJJAIN

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

AUDIT REPORT

Complex, Tower Chow
"2557117 (M) 94251-95615
@yahoo.co.in

CHARTERED
ACCOUNTANTS

BR 5 ✓
RIP ✓
173 ✓
1815 ✓
CP

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

LIABILITIES	AMOUNT	ASSETS	AMOUN
-------------	--------	--------	-------

CAPITAL FUND

Opening Balance

Add : Surplus D.T.Y.

70209967.83
254218.81

70464186.64

FIXED ASSETS

As Per Schedule "I"

58565243.6

HUDCO LOAN

11912000.00

CURRENT LIABILITIES

Amanat Nal Connection

3000.00

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 # 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

TOTAL RS.

82379186.6

AS PER OUR REPORT ON EVEN DATE

FOR - S RAM & CO

CHARTERED ACCOUNTANTS

PARTNER

PLACE : UJJAIN (M.P.)
DATED : 03 SEPT 2020

TOTAL RS.

82379186.64

AMOUNT

AMOUNT PAYMENTS

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

SCHEDULE FORMING PART OF ACCOUNTS OF STATEMENTS

AMOUNT

ED ASSETS

AMOUNT

15500.00
2467346.30
881225.48
31625919.54
46700.00
279386.50
263294.00
566456.00
307193.00
475865.08
6395924.02
2652484.50
1251623.96
1500156.28
4765913.50
2973829.20
2096526.24

58565243.60

Almirah
CC Road
Computer & CCTV
Construction
Fire Extinguisher
Furniture
Hand Pump
Toilet
Tractor
Borewell
Electrical Material
Jal Praday Samagri
Machine Purchase
Nali Nirman
Vishesh Nidhi Construction
C M Infrastructure Construction
Talaab Sondrayikaran

TOTAL



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

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2020

EXPENDITURE		AMOUNT INCOME		AMOUNT
ADVERTISEMNT EXP		400247.73		BANK INTEREST
ASTHAI ELECTRIC CONNECTION		1650.00		
BANK CHARGES		6323.50		GRANT IN AID
BAZAR BAITHAH GST		24337.00		14th Viti Aayog
BUDGET EXP		15000.00		Chungi Kshatpurti Anudan
CHEMICAL & FERTILIZERS		1258345.64		C M Swatchhta Anudan
CHUNAV EXP		43610.00		C M Infrastructure
CHUNGKISHATIPURTI DEDUCTION EXP		5656282.00		Grant
COOLER RENT		18902.36		Talab Sondaryikaran Grant
COLOUR & PAINTING EXP		37416.00		Mudrank Shulk
DRESS EXP		63045.00		Mulbhoot Rashhi Mah
ELECTRIC EQUIPMENT RENT		21292.36		C M Swarojgar Grant
ELECTRIC BILL PAYMENT		1709037.00		Pradhan Mantri Awas Yojna
ENGINEERS FEES		87732.00		Rajyaviti Aayog Rashhi
FESTIVAL EXP		10290.00		Sadak Anurakshan Anudan
FLEX & PRINTING EXP		276804.00		Swatchhta Bharat Mission
GARDEN EXP		242430.00		Special Fund
GST EXP		18000.00		Vidhayak Nidhi Anudan
GST TDS		220464.00		
INTEREST ON HUDCO LOAN		708316.00		
INCOME TAX		268293.54		Jai Kar
INSURANCE EXP		766401.00		Nagar Vikas Upkar
JALPRADAY EXP		119095.00		Samkeit Kar
JALPRADAY REPAIR & MAINTENANCE		356925.16		Sampati Kar
JCB & TRACTOR RENT		561351.80		
LABOUR & WAGES EXP		3086746.78		
MASTER SALARY		108246.18		Astahi Dukan Kiraya
MATERIAL PURCHASE		1520781.00		Dukan Kiraya
MURAM PURCHASE		1859360.52		
MOTOR REPAIR & MAINTENANCE		238392.44		OTHER INCOME
MUKHYA MANTRI SWAROJGAR YOJNA EXI		334742.68		Anugya Shulk
MUKHYA MANTRI ANTYESHTHI SAHAYATA		305000.00		Bazar Baithak
MULBHOOT SUVIDHA DEDUCTION EXP		800000.00		GST Bazar Baithak
NALA SAFAI EXP		141000.00		Bhawan Namantran Shulk
NALI REPAIR & MAINTENANCE		88200.00		Building Permission
NEWS PAPER EXP		62644.60		Colony Anugya Sh
OTHER EXP		12721.18		Shop Premium
PARIBHASHIT PENSION EXP		97744.28		Dukan Nilami
PASHU VAHAN EXP		284534.00		Misc. Income
PETROL DIESEL EXP		78952.36		Nilami Income
PRINTER EXP		990900.74		Other Income
PROFESSIONAL FEES		99180.00		Pashu Panjiyan
PROGRAM EXP		98011.18		Praman Patra
R O WATER EXP		340364.76		Royalty
SALARY EXP		36806.36		Seffy Tank Charges
SHALIT SHOUCHALAY EXP		10787137.12		Suchna ka Adhikar
SHOUCHALAY NIRMAN EXP		483001.96		Tanker Income
SHRIMIK YOJNA		33824.18		Tender Fees
SPROTS MATERIAL		200000.00		Trade Licnese Fees
STATIONERY & PHOTOCOPY		28900.00		
SWATCHHTA SAMAGRI EXP		314332.24		
SWATCHHTA SARVEKSHAN EXP		1822838.94		
TEA REFRESHMENT EXP		824638.64		
TELEPHONE EXP		65222.54		
VAHAN RENT		71511.00		
VAHAN REPAIR & MAINTAIN		567354.84		
VIDHAYAK NIDHI EXP		27000.00		
PRADHAN MANTRI AWAS YOJNA EXP		57150000.00		
SURPLUS D.T.Y.		254218.81		
TOTAL RS.		96768709.04		TOTAL RS.
PLACE : UJJAIN (M.P.)		96768709.04		96768709.04
DATED : 03 SEPT 2020				

AS PER OUR REPORT ON EVEN DATE

CHARITABLE ACCOUNTS

NOT A RECEIPT

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

96768709.04

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
----------	--------	----------	--------

[illegible]

1100000.00

399320.00

1560.00

73907.00

203.00

209315.00

11116880.00

299790.00

126005.00

2500.00

866419.00

17688.00

6620.00

40.00

6000.00

190.00

11100.00

322091.04

20404.00

2624198.00

14580032.04

AMOUNT PAYMENTS

TEA REFRESHMENT EXP

TELEPHONE EXP

VAHAN RENT

VAHAN REPAIR & MAINTAIN

VIDHAYAK NIDHI EXP

PRADHAN MANTRI AWAS YOJNA EXP

HUDCO LOAN REPAYMENT

AMANAT EXP

FIXED ASSETS

Borewell

C.C Road

Computer & CCTV

Construction Exp

Electrical Material

Furniture Purchase

Jal Praday Samagri

Machine Purchase

Nali Nirman

Vishesh Nidhi Construction

C M Infrastructure Construc

Talab Sondrayikaran

FDR

BNAK A/C PMAY

ICICI BANK # 4341

JILA SAH. BANK # 65105

NMGB # 1527

U CO BANK # 373

BANK A/C

BANK OF BARODA # 3026

HDFC # 8601

ICICI BANK # 3794

NMGB CD # 0046

SBI # 787

U CO. BANK # 465

U CO. BANK # 0601

U CO. BANK # 0472

U CO. BANK # 138

U CO. BANK # 139

U CO. BANK # 0458

TOTAL RS.

161957470.24

AS PER OUR REPORT ON EVEN DATE

PLACE : UJJAIN (M.P.)

DATED : 03 SEPT 2020

TOTAL RS.

161957470.24

23813943.04

828093.30

12715.93

221464.50

191837.58

1042044.00

1204275.04

6563787.96

1358905.30

164.00

125663.04

18840.50

10000000.00

CLOSING BALANCE

30725267.35

2096526.24

2973829.20

4765913.50

1500156.28

1251523.96

2652484.50

129607.50

6395924.02

6134876.29

691225.48

1657335.30

475865.08

10655769.62

248000.00

57150000.00

27000.00

662808.62

567354.84

71511.00

65222.54

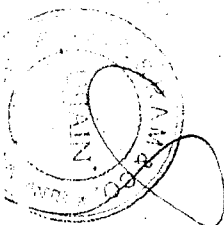
AMOUNT

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., Chartered 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 counterfiles 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 revenue 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 beyond 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 against 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 achievement of target.
		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is duly 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 suggest that Yearly Interest certificate collect from respective bank and entered the amount of interest in cash book

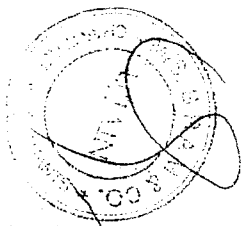


400
15/01/2018

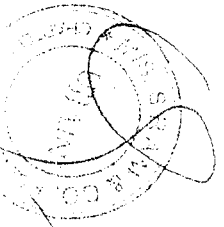
2

AUDIT OF EXPENDITURE

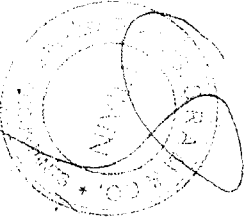
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No, any case found during the audit	
(i)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under all schemes and other expenses are verified 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 guidelines, directives acts and rules issued by Government of India/State Government.	All expeprnditure 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.	



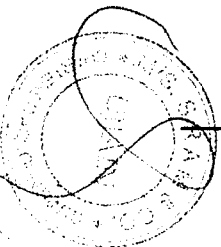
3	AUDIT OF BOOKING KEEPING	(viii) The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.	Project wise grant received and its Utilization Certificates during the financial year found correct.	It is to suggest that Fixed Asset Register were made properly.	
	(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 brought to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attendance 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 advances are timely recovered according 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 prepared, the auditor will help in the preparation of BRS.	Bank reconciliation statement (BRS) were not prepared by Nagar Parishad. We prepare all Bank Reconciliation statements.	It is to suggest that Accountant of Nagar Parishad Bank reconciliation statement prepare as monthly basis and if any doubt in reconciliation, we are help every time.		
	(v) He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verified from the entries in the cash book.	All the entrie of Grant in the reigster duly verified 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 entire made in cash book as received grant amount cr. And expenditure is Dr.		
	(vi) The audior shall verify the fixed asset register from other recods and discrepancies shall be brought to the notice 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 asses were entered in register as well as CWIP, if any asses is converted from CWIP to asses were tranfer entley made in register		



4	<u>AUDIT OF FDR</u>	(vii) The auditor shall reconcile the accounts of receipt and payments especially for project funds. (i) The auditor is responsible for audit of all Fixed deposits and term deposits. (ii) It shall be ensured that proper records of FDR's are maintained and all 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. (iv) Interest earned on FDR/TDR shall be verified from entries in the cash book.	The accounts of receipts & Payment including project for project fund are duly reconciled We have audited all the fixed deposits and other deposits. Proper records for the same are maintained but renewals are timely done. No, any case found during the audit		
5	<u>AUDIT OF TENDERS/BIDS</u>	(i) The auditor is responsible for audit of all tenders/bids invited by the ULB's. (ii) He Shall check whether competitive tendering procedures are followed for all bids. (iii) He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period. (iv) The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	All the tenders/bids invited by the ULB's have been audited by us. competitive tendering procedures were followed for all the bids. The receipts of tender fee/bids processing fess\ performance guarantee both during the consturction & maintenance period were duly verified by us. 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	<u>AUDIT OF GRANT & LOAN</u>	(i)	The auditor is responsible for audit of grant by Central Government and its utilization.	We have audited the grant given by Central Government & State Government.	
		(ii)	He is responsible for audit of grant received from State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies.	
		(iii)	He shall perform and loans provided for physical infrastructure and is Utilizations During this auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generate the decided 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 bifurcation, so we suggest that it is entered in books as principal and interest.
		(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	<u>INCIDENCES RELATING TO DIVERSION OF FUNDS FROM CAPITAL</u>				



RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER					
8	ANY OTHER	a)	Percentage of Revenue Expenditure, (Establishment 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 RANI & CO.
CHARTERED ACCOUNTANTS

PARTNER

7/10/2011

[Signature]

ANNEXURE "B"

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

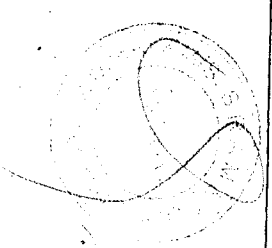
Name of ULB : NAGAR PARISHAD MAKDONE DIST UJJAIN

Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	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 achieve.
(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 achieve.
	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 achieve.
(iii)	टोस 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 advertisement 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 MP/MAM guidelines.	Double entry system accounting should be adopted by the municipality.
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 assessee 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 be 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			

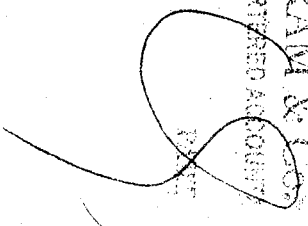
10/10/20



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 should on more revenue generation fulfill its excessive revenue expenditure 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

00'0

00'0

00'0

Bank Reconciliation Statement as on 31st March, 2020

Cr.

18840.50

10604.00

29444:50

29444.50

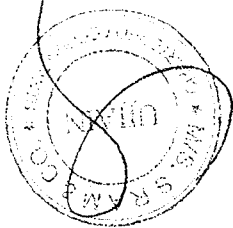
Bank Reconciliation Statement as on 31st March, 2020

Cr.

164.00

164.00

164:00

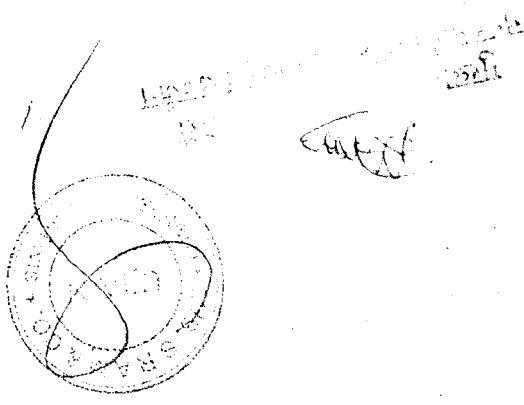


(4) NGB CD-046F
Bank Reconciliation Statement as on 31st March, 2020

Particulars		Dr.	Cr.
Balance as per books			
Opening Diff			
Balance as per book (audit report) - 1	1067372		
Balance as per bank as on 1.4.17	863455		
Balance as per Bank Statement			1,154,988.30
Total (Rs.)	1,358,905.30	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			
Opening balance Diff as pe 31.3.16			
Old year balance amount Dr inbank But not Cr in books	416045	58000	
240.04.15	416058	18000	
20.05.15	159131	183400	
22.09.15	549904	122506	
29.06.16	550017	25400	
14.12.16	550063	3000	
26.12.16	550059	27500	
04.1.017	550077	4400	
18.018.17	550078	7100	
Bank Charges to be Dr. La: 16-17			
Amount Double Dr in Book 01.10.15			600,000.00
Balance diff in bank 13.01.2017			4,400.00



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
31.3.17	117959	500000
31.3.17	117972	800000

P.Y CREDITED IN BOOKS 2 TIME

68372.00
1300000.00

08.06.2015

excess Dr in bank

117969 40200-40000

200.00

5000.00

Chq Cr in books at Excess 01.09.15

194600

400.00

Amount Cr in bank not dr in 19.07.16

13.02.2017

3.00

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

Bank Reconciliation Statement as on 31st March, 2020

(7) UCO BANK 138

Particulars	Dr.	Cr.
-------------	-----	-----

Balance as per books

221,464.50

old year opening Diff as per P.Y BRS

199,618.00

Old year balance amount in cash book not in pass 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)

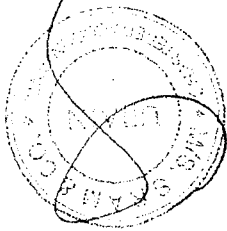
03.04.15	5006	
04.04.15	59212	
10.04.15	1150	
06.05.15	5310	
13.05.15	59995	
13.05.15	18975	
18.5.15	1010	
19.05.15	31815	
22.06.15	2589	
23.06.15	9933	
23.06.15	1010	
04.08.15	3150	
15.09.15	146500	
21.09.15	2589	
23.09.15	6434	
06.10.15	2030	
06.10.15	1322	
06.10.15	1712	
14.12.15	24296	
15.12.15	240	
12.01.16	3147	
387,425.00		

Debited in Bank But Not Credited in Book

Rajesh Kumar

06/08/2017

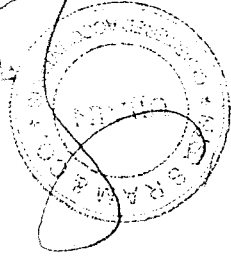
8,700.00



[Signature]

old balance P Y O/S chq
Chq Presented for payment but not cleared

21.4.15	902721	1000
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	3000
07.04.15	902813	35280
07.04.15	902811	20000
07.04.15	902745	13750
07.04.15	902740	8500
08.04.15	902815	50000
08.04.15	902814	5000
08.04.15	902732	5000
08.04.15	902725	3000
08.04.15	902731	3000
08.04.15	902724	2000
08.04.15		3000
11.04.15	902746	3000
11.04.15	902818	14200
15.04.15	902812	86516
16.04.15	902806	20000
16.04.15	902810	3000
16.04.15	902809	3000
16.04.15	902803	2800
16.04.15	902802	2900
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



456,811.00

Old balance amount in cash book not in pass book
 Amount Entered in Cash book but not in pass book
 02.5.15
 6.5.15
 18.5.15
 19.5.15
 29.5.15
 18.6.15
 23.6.15
 29.7.15
 31.7.15
 01.08.15
 24.08.15
 21.09.15

192883.00

Chq At Excess but less in cash book
 1082-1028 = 54
 Dr in books t 05.06.2017
 Dr in books t 1.5.2017
 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

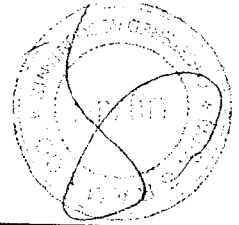
Opening Balance Difference
 Balance as per audit report
 5496
 Balance as per bank state
 52986

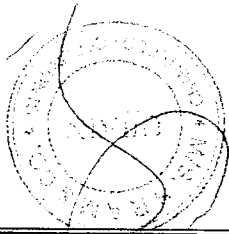
47,490.00

Balance as per Bank Statement

875,583.30	Total (Rs.)	875,583.30
875,583.30		

31/03/2020





125,663.04

125,663.04

125,663.04	125,663.04	Total (Rs.)
125,663.04	125,663.04	

Balance as per Bank Statement

Balance as per books

Particulars	Dr.	Cr.
-------------	-----	-----

Bank Reconciliation Statement as on 31st March, 2020
(14) HDFC 8601

1,042,044.00	1,042,044.00	Total (Rs.)
1,042,044.00	1,042,044.00	

Balance as per Bank Statement

Balance as per books

Particulars	Dr.	Cr.
-------------	-----	-----

Bank Reconciliation Statement as on 31st March, 2020
(13) UCO BANK 601 F

184283.54	191,837.58	Total (Rs.)
184283.54	191,837.58	

Opening Balance Difference old
Balance as per audit report 301977.3
Balance as per bank state 486260.8
Balance as per Bank Statement

Balance as per books

Particulars	Dr.	Cr.
-------------	-----	-----

Bank Reconciliation Statement as on 31st March, 2020
(12) Uco Bank 472

150,851.63	1,404,275.04	Total (Rs.)
150,851.63	1,404,275.04	

Balance as per Bank Statement

Credited in b 25.4.17

200000.00

1253423.41

126673.6
1380097

Opening BRS Diff
Balance as per Audit Report
Balance as per Bank Statement

Balance as per books

Particulars	Dr.	Cr.
-------------	-----	-----

Bank Reconciliation Statement as on 31st March, 2020
(11) UCO BANK 465

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 3494

13598.00

Amount Credited In Bank but not dr. in passbook

100000

21.03.17

20000

29.03.17

199982

29.03.17

319982.25

Balance as per Bank Statement

Total (Rs.) 589,394.94
589,394.94

ICICI PMAY 030001004341

Bank Reconciliation Statement as on 31st March, 2020

Particulars	Chq no.	Dr.	Cr.
-------------	---------	-----	-----

Balance as per books 1,242,670.00

1,242,670.00

Balance as per Bank Statement

Total (Rs.) 1,242,670.00
1,242,670.00

UCO BANK 373

Bank Reconciliation Statement as on 31st March, 2020

Particulars	Chq no.	Dr.	Cr.
-------------	---------	-----	-----

Balance as per books 675,606.20

675,606.20

Balance as per books
Opening Balance Difference
Balance as per audit report as on :
Balance as per bank statement as

2861
812

2049

Balance as per Bank Statement

Total (Rs.) 675,606.20
675,606.20

0.00

31/03/2020

673557.20

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

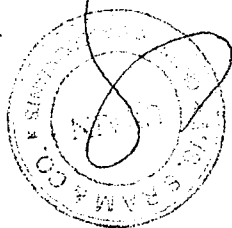
0.00

Total (Rs.)

0.00

0.00

31/03/2020



Handwritten signature and date 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
Add : Surplus D.T.Y.

70209967.83
254218.81

HUDCO LOAN

CURRENT LIABILITIES
Amanat Nal Connection

11912000.00
70464186.64

FIXED ASSETS
As Per Schedule "1"

585657

TOTAL RS.

PLACE : UJJAIN (M.P.)
DATED : 03 SEPT 2020

82379186.64

TOTAL RS.

82379186

CLOSING BALANCE
FDR
BNK A/C PMAY
ICICI BANK # 4341
JILA SAH. BANK # 65105
NMGB # 1527
U CO BANK # 373
BANK A/C
BANK OF BARODA # 302
HDFC # 8601
ICICI BANK # 3794
NMGB CD # 0046
SBI #787
U CO. BANK # 465
U CO. BANK # 0601
U CO. BANK # 0472
U CO. BANK # 138
U CO. BANK # 139
U CO. BANK # 0458
10000000.00
1242670.00
78087.40
249788.29
675606.20
18840.50
125663.04
164.00
1358905.30
6563787.96
1204275.04
1042044.00
191837.58
221464.50
12715.93
828093.30

FOR S RAM & CO
CHARTERED ACCOUNTANTS
PARTNER

AS PER OUR REPORT ON EVEN DATE

2381394