SRAM & CO.
CHARTERED ACCOUNTANTS

Indore, Ujjain, Dewas, Mhow
14 Vardhaman Apartment, Old Palasia, Indore (M.P)
Ph No. 0731- 2499979, 4287595, M. No.9039576626
Email: ca.sramandco@gmail.com
gautamsoni03@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Nagar Palika Pithampur

- **Report on the Financial Statements**

We have audited the accompanying financial statements of **Nagar Palika Pithampur** which comprise the Receipt and Payment for the year ended 31st March, 2020 and other explanatory statement.

- **Management's Responsibility for the Financial Statements**

The Management is responsible for the preparation of these financial statements that given a true and fair view of the financial position and financial performance of the council. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that given a true and fair view and are free from material misstatement, whether due to fraud or error.

- **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing the procedures to obtained audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of 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.

- **Opinion**

In our opinion and to the best of our information and according to the explanations, the financial statement give the information required by the ULB in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

i. in case of the Receipt & Payment for the year ended on that date.
ii. Other explanatory statement i.e. details of bank account, statement of the grant received.

- **Scope of audit work**

As required by the letter no. 2140 dated 15.06.2020 issued by office of the CMO, Nagar Palika Parishad Pithampur, Dist. Dhar we give in the "Scope of the audit report", a statement on the matters specified in the above mentioned letter, to the extent applicable.

Place Indore (M.P.)
Date 02.11.2020

For SRAM & Co.
Chartered Accountants
FRN - 08244C

CA. Gautam Soni
Partner
MRN - 414561

NAGAR PALIKA PARISHAD, PITHAMPUR

RECEIPT AND PAYMENT ACCOUNT

(FOR THE YEAR ENDED ON 31-03-2020)

Receipt		Amount	Payment	Amount
प्रारंभिक शेष		976489602	वेतन सामान्य प्रशासन	11092820
सम्पत्ति कर	बकाया	8710125	अस्थाई स्था./आकस्मिकता	27528482
	चालू	29939548	सांतवा वेतनमान एरियर	80820
समेकित कर	बकाया	2341333	परिषद मानदेय/भत्ते	635525
	चालू	2016555	वेतन राजस्व	6813432
नगरीय विकास उपकर	बकाया	1916068	यात्रा भत्ता	8520
	चालू	6840167	अस्थाई स्था./आकस्मिकता	11820090
शिक्षा उपकर	बकाया	2061443	सांतवा वेतनमान एरियर	3648427
	चालू	7223166	स्टेशनरी छपाई/क्रय	814053
अधिभार		1493557	फोटो कॉपी	34565
विवरणी		47167	कम्प्युटराईजेशन/क्रय	3714563
विविध शुल्क		121839	कम्प्यु.प्रिंटर मरम्मत संधा.	2346143
चेक रिर्टन शुल्क		300	टेलीफोन/ इंटरनेट संधारण व्यय	650280
विज्ञापन शुल्क		50000	सोलर सिस्टम स्थापित	1190295
इंजि.लाय. शुल्क व नविनिकरण		6000	विद्युत डिमांड नए कने. कार्य	22887813
अनुमति शुल्क		47024	विद्युत सा. क्रय	15898216
निर्यातकर		309623200	विद्युत बिल HT/LT	69820793
चुंगी क्षतिपूर्ति राशि		105406325	विद्युत मरम्मत संधा	5607653
मुद्रांक शुल्क		8497000	ट्रांस्फा.विद्युत पोल अन्य विद्युत कार्य	16055987
कांजी हॉउस		750	जनस्वास्थ आकस्मिता	551538
दुकान भाडा	बकाया	51802	हेण्डपम्प सा. क्रय रिपे	1299536
	चालू	197072	विविध	9305900
	अधिभार	1000	जलप्रदाय वेतन	3216627
	एडवांस		अस्थाई स्था./आकस्मिता	1303479
भवन किराया	सामुदायिक भवन	1500	जलप्रदाय सा. क्रय	15395292
	कम्युनिटी हाल	45500	जलप्रदाय मरम्मत संधा	6729873
सेवा वाहन शुल्क		2500	ट्रेक्टर ट्राली अन्य वाहन रिपेयरिंग	7276373
बाजार बैठक शुल्क		519170	डीजल आईल	15116826

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कम्पोस्ट खाद	37500	जलप्रदाय गृह प्रयोजन	1114172
कॉलोनी लाय शुल्क	125000	ट्युबवेल खनन्	79067
सुपरविजन चार्ज	565542	वेतन स्वास्थ्य	14144069
मैला टेंकर शुल्क	184250	नविन ट्रेक्टर अन्य वाहन क्रय	8602318
प्रदर्शनी /मेला शुल्क	30810	स्वच्छता सा. क्रय	8866172
राशन कार्ड शु.	51928	अस्थाई स्था./आकस्मिकता	8845001
आवेदन प्रमाण पत्र	187423	कचरा घर निर्माण अन्य सफाई कार्य	1700115
पानी टेंकर शुल्क	50572	विविध	6193829
		चेम्बर निर्माण	24000
नामांतरण शुल्क	132050	शौचालय निर्माण मरम्मत	5478981
विलम्ब शुल्क	38600	शोचालय निर्माण	273910
टेंडर फार्म शुल्क	34000	ठोस अपशिष्ट प्रबंधन	6653512
ई.टेण्डर शुल्क	2762000	स्वच्छता सर्वेछण वेतन–अस्था./आक.	65998301
आवास रजि. शुल्क	772000	स्वच्छता सर्वेछण/अन्य व्यय	1945086
प्रतिलिपि शुल्क		स्वच्छ भारत मिशन	9150494
भवन अनुज्ञा	3259074	वृक्षारोपण	3494639
समझौता शुल्क	2000	IEC एक्टिविटी	5700082
स्वच्छता स्पॉट फाईन दण्ड शुल्क	3027400	पाईप लाईन मरम्मत	1829264
सुचना अधिकार आवेदन/प्रतिशुल्क	452	विज्ञप्ति प्रकाशन	4401137
शहरी विकास अभिकरण		कार्यालय रिपेयरिंग कार्य	1378130
अमृत योजना		गार्डन एवं सौंदर्यीकरण	8158576
प्रधानमंत्री आवास योजना	80100000	मुख्यमंत्री अधोसंरचना के कार्य	8702922
अन्य	14460	सर्व शिक्षा अभि भवन निर्माण	2468895
स्वच्छ भारत मिशन		तालाब सौंदर्यीकरण कार्य	840951
मुख्यमंत्री पेयजल योजना	27000	विविध	5159783
सड़क मरम्मत एवं अनुरक्षण	7809000	ब्लॉक पेवर्स	4575979
मुलभुत/वाणिज्यकर पर अधिकार	24572000	शिक्षा उपकर से भवन निर्माण	2740616
राज्य वित्त आयोग	65357000	WBM रोड	9092098

संबल योजना / आई. एच.एस.डी.पी		6000000	लोक निर्माण वेतन	12093224
14 वां वित्त आयोग		44108000	CC रोड निर्माण	97218551
कले.कार्या से प्राप्त		112678	नाली निमार्ण कार्य	21004156
जनभागीदारी सहायता		9063	पाईप पुलिया निर्माण	129532
शौचालय शुल्क बील शुल्क		12210	बस स्टेण्ड (नवीन)	14862567
जलकर	बकाया	2744089	सड़क मरम्मत (मुरम/चुरी)	15088436
	चालू	8641776	अस्थाई स्था./आकस्मिकता	311182
	अधिभार	877609	कार्या. निर्माण	2424945
	अग्रिम	207625	चौराहो का विकास	2259092
नविन नल कने. शुल्क		1237959	शवदाह गृह निर्माण	3169663
नल कने. विच्छेद शुल्क		17300	अमृत योजना अन्तर्गत पेयजल योजना	79145295
रोड खुदाई शुल्क		71176	कम्यु. सामु. भवन निर्माण मरम्मत	1295648
आयकर जमा हेतु प्राप्ति		783312	पार्कींग शेड	2548865
मोबीलाईजेशन अग्रिम वापसी		2008616	बाउण्ड्रीवाल बगीचा निर्माण	8029593
समायोजन		851702	प्रधानमंत्री आवास योजना BLC	26200000
बैंक अंतरण		176340000	प्रधानमंत्री आवास योजना AHP	46738262
अन्तरण		8297580	शौचालय निर्माण	9503286
अमानत		2949124	समाचार पत्र	146460
धरोहर		1565149	फर्नीचर	1972822
आयकर		6486469	विज्ञापन	3051899
जी.एस.टी.		6665254	सल्पाहार	360399
लेबर टेक्स		1925163	टेंट व्यवस्था	1567514
			वाहन किराया	1054198
वाईड्स कटौत्रा		74880	विविध	1205267
समायोजन राशि		5108258	नग.विकास उपकर	3864269
निक्षेप अमानत	रायल्टी	1955836	स्वागत समारोह/ राष्ट्रीय पर्व	1765650
	एस.डी	20667389	बीमा प्रिमियम	851952
	विथहेल्ड	3263583	कानूनी प्रभार	1117850
	प्रतिभूति शुल्क	780467	निर्वाचन पर व्यय	5039248

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	परफार्मेंस ग्यारंटी	118703	आंकेक्षण शुल्क	13135232
	जी.पी.एफ	9087805	ऋण पुनर्भुगतान HUDCO	6890609
	ई.एस.आई. सी	939932	बैंक अंतरण	176340000
	स्टाफ वृत्तिकर	237226	बैंक द्वारा काटी गई राशि	830
			वेतन तकनिकी शाखा	1617216
			कर्मचारी वर्दी	1790983
			पेंशन अंशदान	9320683
			स्टॉफ वृत्तिकर	222134
			समायोजन	5715722
			ई.एस.आई.सी	7018902
			भविष्य निधि	676930
			SD वापसी	17066771
			अग्रीम	2500
			अमानत वापसी	15298580
			अन्तिम शेष	889362770
Total		1966935707	Total	1966935707

Scope of audit report :

1. Audit of Revenue:

i) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification and found no discrepancy. However, there are total 23 bank accounts operated by the council out of which only few transactions are done in many accounts. Details are mentioned below:

Bank Name	Account Number	Closing Balance	Remark
SBI	38903	49085337	Only Deposit Entries
ICICI	00450	1320510	Only Deposit Entries
ICICI	00934	36673890	Payment entries for electricity expenses in the month of Feb & March 2020. Other than that no transactions.
Kotak Mahindra Bank	09152	95589372	Only Deposit Entries
IDBI Bank	28094	44740137	Only Deposit Entries
Canara Bank	07202	7000000	Only 2 Deposit Entries
Dena Bank	32626	22446297	Only Deposit Entries

Further, in case of account maintained with Narmda Jhabua Gramin Bank, it has been observed that bank has not paid interest since last many years. It is advised to recover the interest loss from the bank.

ii) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils of revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer collect the tax of their respective wards and directly deposits the amount collected to Nagar Palika Pithampur within a working day and they deposit the receipts to the bank account. We also verified the demand register against which revenue receipts were made. Register was duly certified by the concerned officer.

iii) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

iv) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and no major discrepancies was noticed by us. There were posting errors from revenue register to cash book those error were rectified at the same time. Further there are certain cases in which there is totaling error in cash book for which necessary corrections are already done in cash book.

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v) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Particulars	Previous Due		Percentage	Current due		Percentage
	Target	Actual		Target	Actual	
Sampatti Kar	10097028	8710125	86.26	33766623	29939548	88.67
Samekit Kar	2411450	2341333	97.09	3276000	2016555	61.56
Jal kar	2790694	2744089	98.33	9694080	8641776	89.14
Bhawan/Bhumi Kiraya	150163	51802	34.49	313848	197072	62.79
Shiksha Upkar	2965341	2061443	69.51	9445346	7223166	76.47
NagariyaVikasUpkar	2147242	1916068	89.23	8635220	6840167	79.21
Total	**20561918**	**17313996**	**84.62**	**65131117**	**55662044**	**85.46**

vi) The auditor shall verify the interest income from FDR'Ss and verify that interest is duly and timely accounted for in cash book.
As informed to us, the council has not made any FDR's with any bank. Saving Bank account Interest is accounted as per the bank statement.

vii) Percentage of revenue collection increase/decrease in various heads in property tax, samekitkar, Shiksha upkar, NagriyaVikasUpkar and Other tax, compared to previous year shall be part of report.

Revenue Head	Year 2018-19	Year 2019-20	% of Growth/ Decline
Sampatti Kar	41293577	38649673	-6.40
Samekit Kar	6105550	4357888	-28.62
Jal kar	10909786	11385865	4.36
Bhawan/Bhumi Kiraya	212449	248874	17.15
Shiksha Upkar	9779321	9284609	-5.06
NagariyaVikasUpkar	9349341	8756235	-6.34
Total	**77650024**	**72683144**	

viii) The case where, the investment are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
As no FDR's are made by the council, therefore this point is not applicable.

2. Audit of Expenditure:

i) The auditor is responsible for audit of expenditure under all the schemes.
We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

ii) He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

iii) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

The monthly balances of cash book were checked by us and guidance was provided to the accountant and the errors were rectified wherever required.

iv) He shall verify 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 the Commissioner /CMO.

The office has opened separate bank accounts for only PMAY & Amrut Yojna schemes. For other schemes single bank account is maintained and hence it is not possible for us to verify whether the funds are exclusively used for the purpose of that particular scheme.

v) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.

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.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However certain discrepancies were observed which are mentioned in ***Annexure 1.***

vii) All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observation shall be ensured be during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner / CMO.

No such instances were noticed during the test check of such entries conducted by us.

viii) The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCs). UC's shall be tallied with the income & expenditure and creation of Fixed Asset.

We have verified, on test check basis, the Utilization certificates of Amrut Yojna and the same tallies with the income & expenditure and creation of fixed asset. However, in absence of fixed asset register it was not possible for us to verify the correctness and reliability of figures at which the fixed asset were created/recognized in the books of accounts.

We are unable to verify the details of capitalization of expenditure since there is no proof available for completion of work from respective department. Accounts department has capitalized the expenditure after final payment of measurement book. There is no any cross check mechanism to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the creation of fixed asset and its recognition in fixed asset register and books of account of the council.

3. Audit of Book Keeping :

i) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the council and on perusal of books of accounts as well as stores by us, it was noticed by us that the council has not maintained all the required books of accounts in the desired format as prescribed under ULB.

ii) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner/CMO.
As stated in point no. 1 above, as the books of accounts and stores are maintained as per single entry system of accounting. However, the council has outsourced the work of double entry accounting work for entry in Tally. It is also observed that there is difference in balances of these records. It is advised to get the reconciliation of these records.

iii) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.
In absence of the advance register it is not possible for us to verify the correctness and reliability of the advances given to the employees. As per the information and explanation provided to us by the management of the council, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely non-recovery of advances ,if any.

iv) Bank reconciliation statement (BRS)shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS.
On our examination of Bank reconciliation statement for all the concerned bank accounts it has been observed that the council has not prepared BRS till the date of audit.

v) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
While verifying the entries from grant register we found that the grant register is maintained for following grants

1) *Mulbhut Suvidha*
2) *Rajya Vitta Ayog*
3) *Sadak Maramat*
4) *14 Vittya Ayog*
5) *Swatch Bharat Mission*
6) *Amrut Yojna*
7) *PMAY*
8) *Thos Awashisht*
9) *Mukhyamantri Adosanrachna*
10) *Mudrank Shulk*
11) *Peyjal Parivahan*
12) *15 Vittya Aayog*

For all these grants receipt and payment entries are duly made in the register and also verified from the entries in cash book. However, in lieu of separate bank accounts for the same it is not possible for us to verify whether the amount is solely being used for the purpose of concerned grant or not.

vi) The auditor shall verify the fixed assets register from other records and discrepancies shall be

brought to the notices of Commissioner / CMO.
The fixed asset register is not maintained by the council. Therefore, we are unable to bring the discrepancies to the notice of Commissioner / CMO.

vii) The auditor shall reconcile the account of receipt and payment especially for project funds.
No receipt and payment account has been prepared related to project funds. Hence, it is not possible for us to reconcile the same.

4. Audit of FDR:

i) The auditor is responsible for audit of all fixed deposits and term deposits.
No FDR's are maintained by the Council.

ii) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Not Applicable.

iii) The case where FDR'S /TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
Not Applicable.

iv) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Not Applicable.

5. Audit of Tender Bids:

i) The auditor is responsible for audit of all tenders /bids invited by the ULB'S
Documents related to tender and bids are verified on test check basis.

ii) He shall check whether competitive tendering procedures are followed for all bids.
As per the information and explanation provided to us by the management of the Council, it has been observed by us that the council has not received any guidelines for competitive tendering procedures and as also explained by them they only consider the lowest bid at priority Hence, it seems that the compliance of such procedures is under doubt.

iii) He shall verify all the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Receipts of tender fee/bid processing fee/performance guarantee are duly verified from the tender documents on test check basis and no major discrepancies were observed.

iv) The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

v) The conditions of BG shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner /CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

vi) The cases of extension of BG shall be brought to the notice of Commissioner /CMO. Proper guidance to extend the BG's shall also be given to ULB's.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

6 Audit of Grants and Loans:

i) The auditor is responsible for audit of grants given by Central Government and its utilization.
While verifying the entries from grant register we found that the grant register is maintained for following grants
1) PMAY
2) Amrut Yojna

For all these grants receipt and payment entries are duly made in the register and also verified from the entries in cash book. However, in lieu of separate bank accounts for the same it is not possible for us to verify whether the amount is solely being used for the purpose of concerned grant or not.

ii) He is responsible for audit of grants received from State Government and its utilization.
Grants received from state government is verified from Vistrat Nikayvaar Patrak and found correct. However, it is not possible for us to verify whether the grant is used for the specified purpose since no separate bank is opened by the council for all the grants.

1) Mulbhut Suvidha
2) Rajya Vitta Ayog
3) Sadak Maramat
4) 14 Vittya Ayog
5) Swatch Bharat Mission
6) Amrut Yojna
7) Thos Awashisht
8) Mukhyamantri Adosanrachna
9) Mudrank Shulk
10) [illegible] Parivahan
11) 15 Vittya Aayog

iii) He shall [illegible] audit of loans provided for physical infrastructure and its utilization. During this audit [illegible] shall specifically comment on the revenue mechanism i.e. whether the asset created [illegible] loan has generated the desired revenue or not. He shall also comment on the poss[illegible] non-generation of revenue.
We have [illegible] that loans statement of HUDCO. We have verified that HUDCO loan is utilized for Mukhyamantri [illegible] jal Yojna.

iv) The [illegible] specifically point out any diversion of funds from capital receipts/ grants/ loans to reve[illegible].
In the absence of the grant register we are unable to comment on the same.

Other Observations/comments/suggestions/discrepancies

V No	Date	Amount	Vendor Name	Remark
84	18-04-2019	9204	Kalka Traders	Invalid GST number on invoice. Total GST charged amounts to Rs 1404
167	09-05-2019	29854	Kanchan Shree Tent House	No GST number mentioned on invoice. Total GST charged amounts to Rs 4554
635	30-09-2019	14337	Bharmal Enterprises	No GST number mentioned on invoice. Total GST charged amounts to Rs 486
1110	12-10-2019	41093	Bharmal Enterprises	No GST number mentioned on invoice. Total GST charged amounts to Rs 1394
1123	19-12-2019	61050	Kapadiya Traders	No GST number mentioned on invoice. Total GST charged amounts to Rs 7326
1124	[illegible]	44471	Kapadiya Traders	No GST number mentioned on invoice. Total GST charged amounts to Rs 7326
1128	19-12-2019	97466	Abhay Enterprises	No GST number mentioned on invoice. Total GST charged amounts to Rs 10442
63	[illegible]	99030	Kapadiya Traders	This vendor is registered under composition scheme and yet he is charging GST on the invoices.
546	09-[illegible]-2019	22000	Ekta Sharma Advocate	TDS not deducted
595	16-[illegible]-2019	508321		TDS for the month of August 2019 not paid before the due date i.e 07-09-2019 resulting in liability of council towards interest liability.

Place : Indore
Date : 02.11.2020
UDIN : 20[illegible]AAAAQ2065

For SRAM & Co.
Chartered Accountants.
FRN- 08244C

CA. Gautam soni
Partner
MRN- 414561

SRAM & Co. Chartered Accountants INDORE

Annexure 1

V No	Date	Amount	Vendor Name	Remark
180	09-05-2019	589880	Shri Harshwardhan Kanojiya	Work order is given to this party even though rates of M/s Gowardhan Sharma is lowest. No NOC from lowest bidder found on record.
178	09-05-2019	156822	Shri Harshwardhan Kanojiya	Work order is given to this party even though rates of M/s Gowardhan Sharma is lowest. No NOC from lowest bidder found on record.
214	15-05-2019	648511	Bhagyesh Agrawal Infrastructure	GST of Rs 98925 charged on JCB hire charges used for cleaning of trenching ground. This is a pure service contract and hence exempt from GST.
135	01-05-2019		Sarthak Enterprises	In all the JCB contracts, rates for the year 2012-13 are used by the council for giving work orders.
1143/1144	19-12-2019	451075	Rehan Khan	Similarly in all the Poklane contracts, rates for the year 2018-19 are used by the council for giving work orders.
62	18-04-2019	130913	New Saif Furnishing	In comparitive statement, one of the vendor, M/S New Saif Furniture has quoted additional GST in his rates, while the other 2 vendors have quoted GST exclusive rates. Hence rates of other 2 vendors are on lower side.
517	31-08-2019	399200	Agrawal Enterprises, Dhar	In few instances it is observed that the council has issued multiple work oders for a single item to same vendor on different dates so as to avoid the tendering process. This is not in the spirit of law and must be avoided. Details of work order are mentioned below: 233/19-08-2019 Rs 99800 234/19-08-2019 Rs 99800 235/20-08-2019 Rs 99800 236/21-08-2019 Rs 99800
1315	03-02-2020	69740	Raghuwanshi Traders	Payment of invoice dated 30-04-2018 done after a very long time. What is the reason for this delay
1342	03-02-2020	66160	Raghuwanshi Traders	Payment of invoice dated 30-04-2018 done after a very long time. What is the reason for this delay
1327	03-02-2020	49265	Raghuwanshi Traders	Payment of invoice dated 30-04-2018 done after a very long time. What is the reason for this delay

516	31-08-2019	772470	Compu Care System	In this instance, no comparatives and original invoice are attached with the voucher. Also splitting of bill to avoid tendering process
806	02-11-2019	804076	Raj Enterprises	In few instances it is observed that the council has issued multiple work oders for a single item to same vendor on different dates so as to avoid the tendering process. This is not in the spirit of law and must be avoided.

INDORE

Chartered Accountants