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MAYUR THAKKAR& CO.

CHARTERED ACCOUNTANT

Address : 224, Siddhivinayak Tower Freeganj Ujjain (M.P)
Email ID- cjain022@gmail.com, namantalati671@yahoo.com

Mobile number- 9806179002,9340148415

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF NAGAR PARISHAD TARANA

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Parishad Tarana. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad Tarana;
- We report the following observations/Suggestions :
  "As per Notes to Accounts in Annexure "A" Attached".
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-I to B-IV.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure B-I".
- Subject to above.-

I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;

II. In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.

III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B 'give a true and fair view of the Receipts and Payments account of the Nagar Parishad Tarana for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 07.07.2020

FOR : Mayur Thakkar & Company

C.A. Chirag Jain

Partner

Membership number -433671

UDIN : 20433671AAAAED3599

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Annexure A

Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. Amount of Rs 600000/- of grant has been shown in Other unknown grant in receipt and payment account . Details of same are not available with ULB.
   We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.

2. ChungiKshatipurti and Yatrikar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account.
   We suggest that deduction made by the directorate should be account for separately.

3. We are unable to verify the details of capitalization of expenditure, since there is no proof available for completion of work from respective department. Also, no fixed assets register were maintained by ULB and there is no cross check mechanism exists to ensure the completion of project accept payment of final bill it is suggested that a proper internal control system should be framed to identify the fixed assets and its recognitions in fixed asset register and books of accounts of ULB.

4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.

5. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.

6. Miscellaneous and unknown income of Rs 34956/- and Rs 171362/- has been shown in receipt and payment account. ULB is advised to book the respective income in respective heads.

7. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not

accounted for properly. Thus we are unable to comment upon stock positions of ULB.

8. Audit objection of Rs 5096/- has been shown in receipt and payment account. The details and justification has not been provided to us.

9. Pass book for post office account not found.

10. On Sample verification of Tendors/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB. However details/proper sanctioning of such additional work was not provided to us for verification.

11. In case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records. It is not possible to verify whether the payment is made as per the contract terms & whether any excess amount has been paid to the vendors.

12. It is observed that expenditure/payments for various heads are booked wrongly in interhead of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.

13. Fixed asset register us not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.

14. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.

15. Opening balance difference of Rs 220425/- in IDSMT cash book for which no documents and evidence has been produced before us.Another cash book of IDSMT has been found during course of our audit and balance of such has not been incorporated in previous audit report closing balance. Opening balance of another IDSMT cash book is Rs 1739110/-.

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Annexure B

AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax. SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "**Annexure – B-I**".	Percentage of revenue collection has been increased in all the kar except in Samekit kar (both for current year & receivables), Water tax (Current year & receivables) & Shop rent for current year only. Municipality Should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the	No discrepancies observed.

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		receipt books and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	
(V)	Entries in Cash Book should be verified.	It was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	The posting of receipts and payment should be done under proper heads.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side except few mentioned in Annexure we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realisation of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in **Annexure "B-II".**	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures. **Refer Annexure "B-II" for detailed.**
(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The FDR's which are held by the municipality are not renewed timely and we observed that the interest income is not accounted for in cash book based on Accrual Basis. It is recorded only at the time it is credited to the Bank account of the ULB.	We suggest that accounts should be linked with Autosweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned. Also the ULB should timely Renew its Fixed Deposit.
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Municipality is bearing interest loss by not keeping its funds in auto sweep account. As a ULB it receives

	Commissioner/CMO.		huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done.

AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20.	ULB is not in a practice to book the expenses in Particular GL Codes. Therefore there are high chances of booking expenses in wrong head.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed on our sample test basis observation.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book.	Double checking of the balances of the Cash book should be done to avoid differences.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	While verifying the expenditure incurred in a particular scheme on sample test check basis it was observed that Expenditure/Payments for various heads are booked wrongly in Inter head of Expenditure/Payments, as total Expenditure/Payments will be same but individually heads of payments are not showing correct figures. Also The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said	It is advisable that municipality should book expenses/ payments in correct head.

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		scheme.	
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

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AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register. Also proper Receipt register have not been maintained by the various revenue departments. It is hereby suggested to strictly complete these registers and maintain properly.
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Difference in opening balance of cash book and audit report has been found which has been mentioned in "**Annexure B- III**".	The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on 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 the audit report.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be

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			done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.	No discrepancies observed.
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. Receipts and payment are verified from grant register and no discrepancies have been observed.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	During the course of our of audit we come across 2 FDR named in favour of Nagar pallika tarana and same has been physically verified by us. Out of which one FDR account number 9474 We observe that in cash book opening and closing balance is Rs 9,70,000 (opening balance) and Rs 13,31,361 (closing balance) during FY 2019-20. But in FDR Amount invested on 12.10.2015 is Rs 13,31,361 and matured amount on 12.10.2020 is Rs 18,83,517. From the above it is clear that amount of interest is	FDR to be renewed timely so that proper interest accrued during such period can be recorded and we suggest that ULB should obtain TDs certificate from bank to properly account for interest in books of account.

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		not properly recorded in cash book.	
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	ULB have not properly recorded the Interest on the FDR timely. Also the FDR renewed depository receipt have not been obtained after maturity of last FDR. Apart from the above some Old Fixed deposit to the extent of Rs. 13000 in the name of Hithgrahis & CMO not recorded in the books of accounts neither they have been renewed timely by the ULB.	FDR to be renewed timely so that proper interest accrued during such period can be recorded.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No discrepancies were observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is not recording the interest income from FDR in books.	We suggest Municipality should record the interest earned on FDRs as and when the same are renewed.

AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.

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(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and 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 bank guarantee has been issued/revoked during the year.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	We have verified Grants given by CG and its utilization during the course of audit. Details of such has been mentioned in **Annexure – B- IV "**	Utilisation Certificates are not provided by the ULB for the purpose of audit.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit. Details of such has been mentioned in **Annexure – B- IV "**	Utilisation Certificates are not provided by the ULB for the purpose of audit.
(III)	The auditor shall	HUDCO loan avail by ULB for creation	No such instances

	perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	of physical infrastructure. During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	No such instances observed

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Annexure-"B-I"

Comparative chart as required by Scope head 1 (subhead 3)

Particulars	2019-20 (A)	2018-19	% of growth
Sampatti Kar current year	106999/-	52705/-	103.01%
Sampatti kar Previous year	151520/-	137036/-	10.57%
Samekit Kar Current year	129943/-	200184/-	-35.08%
Samekit Kar Previous year	486508/-	609890/-	-20.23%
Shiksha Upkar current year	19024/-	7546/-	152.11%
Shiksha upkar Previous year	24169/-	13660/-	76.93%
Water tax current year	121924/-	285110/-	-57.24%
Water Tax receivables	366835/-	787750/-	-53.43%
Nagariya Vikas upkar current year	31046/-	13871/-	123.82%
Nagariya vikas upkar previous year	43795/-	24733/-	77.07%
Shop Kiraya Current year	233477/-	276118/-	-15.44%
Shop Kiraya Previous year	546408/-	224595/-	143.29%

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Annexure "B-II"

Details Regarding Revenue collection against the Budgeted Targets

S.No.	Particulars	Audited Actual 18-19 (A)	Budget 19-20 (B)	Audited Actual 19-20 (C)	Growth In Budget as compared to 18-19 % (B-A)/A*100	Actual Achievement 19-20 in % (C/B)*100
1	Sampati kar Current year	52705/-	1770000/-	106999/-	3258.3%	6.04%
2	Sampati Kar Previous year	137036/-	2414042/-	151520/-	1661.61%	6.28%
3	Samekit Kar current year	200184/-	615000/-	129943/-	207.22%	21.13%
4	Samekit Kar Previous year	609890/-	2565545/-	486508/-	320.66%	18.96%
5	Shiksha Upkar Current year	7546/-	27500/-	19024/-	264.43%	69.18%
6	Shiksha Upkar previous year	13660/-	60500/-	24169/-	342.90%	39.95%
7.	Water Tax current year	285110/-	1231220/-	121924/-	331.84%	9.90%
8.	Water tax previous year	787750/-	4630000/-	366835/-	487.75%	7.92%

9.	Nagar Vikas Upkar Current year	13871/-	44000/-	31046/-	217.21%	70.55%
10.	Nagar Vikas Upkar Previous year	24733/-	71500/-	43795/-	189.09%	61.25%
11.	Shop rent Current year	276118/-	1375550/-	233477/-	398.18%	16.97%
12	Shop rent Previous year	224595/-	2475550/-	546408/-	1002.22%	22.07%

The above data reveals that Budgets estimated of income are estimates on very higher side. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

Annexure "B-III"

Opening Balance difference has been found in cash book and previous auditor report.

Scheme Name and bank account details	Balance as per cash book	Balance as per Previous audit report	Difference
CM Adosachrana SBI 44536	Rs 346312/-	Rs 347075/-	Rs 763/-
CM Payjal Yojana SBI 39314 and Bank of Baroda 1029	Rs 6256926/-	Rs 6274758/-	Rs 17832/-
IDSMT Scheme	Rs 11617578/-	Rs 11838003/-	Rs 220425/-

Another cash book of IDSMT has been found during course of our audit and balance of such has not been incorporated in previous audit report closing balance. Opening balance of another IDSMT cash book is Rs 1739110/-.

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Annexure "B-IV"

Details of Grant received and its utilization during the year

Particulars	Opening Balance as per grant register	Receipts	Payments	Closing balance as per Grant register
Chungishatipurti	29,92,543/-	2,73,52,502/-	2,83,84,979/-	19,60,066/-
Mulbhoot anudaan	22,67,979/-	68,94,000/-	91,57,925/-	4,054/-
Rajya Vitt anudaan	5,19,412/-	56,42,000/-	61,47,721/-	13,691/-
Sadak Maramant anudaan	25,85,143/-	17,56,000/-	38,54,128/-	487015/-
14th finance commission	1,61,77,975/-	1,68,43,000/-	1,91,90,715/-	1,38,30,260/-
Yatri Kar	88735/-	14,13,000/-	14,95,361/-	6,734/-
Niryat Kar	1,24,057/-	11,04,000/-	12,27,099/-	958/-
Mudrank Shulk	2,29,002/-	10,06,000/-	12,31,752/-	3,250/-
Special grant	1,25,32,458/-	50,00,000/-	25,50,440/-	1,49,82,018/-
Talab gaharikaran	Nil	21,03,000/-	-	21,03,000/-
CM Adosachrana	3,46,392/-	1,00,00,000/-	47,46,722/-	55,99,670/-
Other grant	6,00,000/-	6,00,000/-	-	12,00,000/-
Bus stand Nirman	5,92,353/-	-	2,43,074/	3,49,279/-
Samudayik Sochlaya	14,80,529/-	-	11,65,305/-	3,15,224/-
Vyaktigat Scholaya	2,81,387/-	-	24,480/-	2,56,907/-

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Receipts & Payment Account for the Year ended 31.03.2020

Annexure-B1

Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
To Opening Balances as per Cash Books			Revenue Expenditure		
SBI 7[illegible]	21307261.00		Establishment Expenses		
SBI 70432	269291.00		Salary Stahi Employee	20208241.00	
Narmada Grameen Bank 2424	223946.00		Daily Wages	14920822.00	
BOB 4646	31742.00		Parishad Bhatta	319048.00	
BOB 4399	29483.00		Bharan poshan bhatta	45000.00	
Others	8434.00		Paribhashit Pension	275620.00	
HDFC 76200	7353402.00		GPF	682575.00	
HDFC 5021	5002621.00		Arrear- Salary	1048729.00	37500035.00
BOB 1029	273966.00				
BOB2659	9895714.00		Administrative expenses		
BOB3344	7192521.00		Street Light & Tubewell-Electricity	3317931.00	
BOB 5264	6885663.00		Electricity expenses (HT)	1362013.00	
FDR SANCHIT NIDHI	970000.00		Diesel/Petrol Expenses	2057454.00	
SBI 380759 Sanchit Nidhi	2505248.00		Telephone expenses	60832.00	
PM AWAS YOJNA BOB 4335	1246176.00		Upkar Rashi	184661.00	
ICICI BANK STATEMENT NOT FOUND	8158367.00		Nagar pallika office building rent	318600.00	
MUKHYA MANTRI ADHOSWARACHNA SBI 44536	346311.00		Legal fees	19000.00	
SHAHRI PAYJAL SBI 3934	6000792.00		GST return filing fees	93900.00	
SHAHRI PAYJAL BOB 3029	256134		Books and Periodicals	6000.00	
IHSMT SCHEME DUKAN NILAMI	1161578		Advertisement / Nivida vigyapti prakashan	384314.00	
IHSMT Scheme[illegible]	1739110	91313760.00	Bank Charges	3123.00	7807828.00
Revenue Receipts			Operation and Maintainance expenses		
Bazar Bhethak	316219.00		Repair and maintenance - Vehicles	544529.00	
Block Dukan Current Year	2334[illegible]		Borewell expenses	1271048.00	
Block Dukan Outstanding	546468.00		Water works	1567041.00	
Sampati Kar Current year	106[illegible]		Naveen Nal Connection expenses	709857.00	
Sampati Kar Outstanding	[illegible]1520.00		Jalpraday Samagri	6207430.00	
Samekit Kar Current year	1286[illegible]		Repair and maintenance - tubewell/ Motor pump	1009681.00	
Samekit Kar Outstanding	186508.00		Sanitation Purchase Material expenses	3099342.00	
Water tax- Current year	121924.00		Electricity Material purchase expenses	1358635.00	15767563.00
Water Tax- outstanding year	366835.00				
Nagar Vikas Kar- Current year	31046.00		Capital Expenditure & Assets		
Nagar Vikas kar - Outstanding	43795.00		Capital WIP and Fixed assets		
Education cess - Current year	19024.00		CC road Nirman	9666128.00	
Education cessw- Outstanding	24169.00		Public toilet	1187007.00	
User charge- Current year	170105.00		Bus stand Nirman	1286521.00	
User Charge- Outstanding year	127833.00		Nali/CC Nirman	1046346.00	
Nal Connection	699591.00		Sabji mandi Nirman	1152795.00	
Namantaran Shulk	777927.00		JCB Purchase	2657841.00	
GST	85936.00		PM Awas Yojana (Hitgrahi Anshdaan)	53655000.00	
Pradharshan Shulk	100.00		CM Adosachrana hrant CC road Nirman	4745958.00	
Tanker Cleaning Charges	25500.00		CM Payjal Yojana (Water Works)	1796370.00	77193966.00
Avedan Shulk	7300.00				
Dukan Nilami	350000.00		Loans, advances and deposits		
Pashu Vadh Shulk	[illegible]3808.00		Sanchit Nidhi	273181.00	
Pashu Panjiyan Shulk	10500.00		Hudco Loan Principal	1287600.00	
Right to information fees	280.00		Hudco Loan Interest	1400618.00	
Mela Tanker	3150.00		Amanat Rashi	172365.00	

CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
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Amanat shulk	36000.00		Security deposit	57385.00	5191149.00
Tender form	388900.00				
Samisan licence fees	20070.00		Statutory Dues		
Fire charges fees	1200.00		TDS	1487697.00	
Marriage registration fees	500.00		GST Paid	123943.00	
Water tanker supply	2400.00		GST TDS Paid	813220.00	2424860.00
Anugyapti Shulk	2250.00				
Water tanker	296.00		Others		
Cycle Stand	23786.00		Vidhyak Nidhi expneses	200000.00	
Vikas Kar (Others)	114065.00		Hitgrahiyo ki Margin Money for Government sponsered schemes	1080600.00	
Kardata Shulk	3660.00		Vyatigat Sochalaya Kisht	30600.00	
JCB rent received	1600.00		Shramik Karmkar Mandal	1400000.00	
Penalty	60.00		Shahri Payjal Yojana	273966.00	
Ration card	360.00		Swecha Anudaan Vidhayak	20000.00	
Nal Repair	500.00	5415544.00	Swecha anudaan Sansad	38000.00	3043166.00
Assigned revenue and compensation			**Miscelleneous Expenses (As per Annexure I)**	3898665.00	3898665.00
Chungikshati Purti	27352502.00				
Nirvat Kar	1104000.00		**Closing Balance**		
Yatri Kar	1413000.00		SBI 72076	9913939	
Rajya vitt ayog anudan	5642000.00		SBI 70432	77276	
Mulbhoot anudaan	6894000.00		Narmada Grameen Bank 2124	32582	
Madrank Shulk	1006000.00	43411502.00	BOI 4646	31742	
			BOI 4399	30431	
			SBI 105	6500	
Interest Income			HDFC 76200	71145	
For Main Cash book	1700495.00		HDFC 5021	15872	
From Sanchit Nidhi Cash book	407998		HDFC 2938	12850971	
From PM Awas Yojana Cash book	754231		Post office no statement available	1434	
From CM Adoshsachrachna Cash book	183391		BOB2610	10202378	
From CM Shahri Payjal Yojana	181961		BOB3344	7449207	
From IDSMT cash book	435961	3664037.00	BOB 5164	5099117	
			FDR SANCHIT NIDHI	4011361	
Capital Receipts & Liabilities			SBI 380759 Sanchit Nidhi	145785	
Grants, Contributions for Specific Purposes			PM AWAS YOJNA BOB 4335	370630	
Anugrah Sahayata	1100000.00		ICICI BANK STATEMENT	7033147	
Gali Sondarykaran	2103000.00		MUKHYA MANTRI ADHOSWARACHNA SBI 44536	5783745	
14th finance commission	14863000.00		SHAHRI PAYJAL SBI 39314	4642517	
Sadak maramat Grant	1756000.00		IDSMT SCHEME DUKAN NILAMI	12382164	
[illegible]	600000.00		IDSMT Scheme (Others)	1793910	81945853.00
[illegible]	50500.00				
Vidhayak Swecha Anudaan	33000.00				
Sansad Nidhi	34000.00				
Vidhayak Nidhi	600000.00				
Special grant	5000000.00				
PM Awas Yojana	50900000.00				
CM Adosachrana Grant	10000000.00				
IDSMT Grant	383425.00				
Other unknown Grant	600000.00	88322925.00			

MAYUR THA...

(signature) मुख्य नगर पालिका अधिकारी

Deposits & Advances					
Amanat rashi	160000.00				
Sanchit Nidhi	273903.00	433903.00			
Miscellaneous Receipts					
Miscelleneous	34956.00				
Unknown Income	171362.00				
Audit objection	5096.00	211414.00			
Total (Rs)	232773085.00	232773085.00	Total (Rs)	232773085.00	232773085.00

DATE : 07.07.2020

AS PER OUR AUDIT REPORT ON EVEN DATE

PLACE : Ujjain

NAGAR PARISHAD TARANA, DISTRICT UJJAIN

Income & Expenditure Account for the Year ended 31.03.2020

Annexure-B1

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Amount (Rs)
Revenue Expenditure			Revenue Receipts		
Establishment Expenses					
Salary Stahi Employee	20208241.00		Bazar Bhethak	316219.00	
Daily Wages	14920822.00		Block Dukan Current Year	233477.00	
Parishad Bhatta	319048.00		Block Dukan Outstanding	546408.00	
Bharan poshan bhatta	45000.00		Sampati Kar Current year	106999.00	
Paribhashit Pension	275620.00		Sampati Kar Outstanding	151520.00	
GPF	682575.00		Samekit Kar Current year	129943.00	
Arrear- Salary	1048729.00	37500035.00	Samekit Kar Outstanding	486508.00	
			Upkar- Current year	121924.00	
Administrative expenses			Upkar- outstanding year	366835.00	
Street Light & Tubewell-Electricity	3317931.00		Nagar Vikas Kar- Current year	31046.00	
Electricity expenses (HT)	1362013.00		Nagar Vikas kar - Outstanding	43795.00	
Diesel/Petrol Expenses	2057454.00		Education cess - Current year	19024.00	
Telephone expenses	60832.00		Education cessw- Outstanding	24169.00	
Upkar Rashi	184661.00		User charge- Current year	170105.00	
Nagar pallika office building rent	318600.00		User Charge- Outstanding year	127833.00	
Legal fees	19000.00		Nal Connection	699591.00	
GST return filing fees	93900.00		Namantaran Shulk	777927.00	
Books and Periodicals	6000.00		GST	85936.00	
Advertisement / Nivida vigyapti prakashan	384314.00		Pradharshan Shulk	100.00	
Bank Charges	3123.00	7807828.00	Tanker Cleaning Charges	25500.00	
			Avedan Shulk	7300.00	
Operation and Maintainance expenses			Dukan Nilami	350000.00	
Repair and maintenance - Vehicles	544529.00		Pashu Vadh Shulk	3808.00	
Borewell expenses	1271048.00		Pashu Panjiyan Shulk	10500.00	
Water works	1567041.00		Right to information fees	280.00	
Naveen Nal Connection expenses	709857.00		Mela Tanker	3150.00	
Jalpraday Samagri	6207430.00		Amanat Shulk	16000.00	
Repair and maintenance - tubewell/ Motor pump	1009681.00		Tendor form	388900.00	
Sanitation Purchase Material expenses	3099342.00		Sahukari licence fees	20070.00	
Electricity Material purchase expenses	1358635.00	15767563.00	Fire charges fees	1200.00	
			Marriage registration fees	500.00	
Miscelleneous Expenses	3898665.00	3898665.00	Water tanker supply	2400.00	
			Anugyapti Shulk	2250.00	
			Water tanker	296.00	
			Cycle Stand	23786.00	
			Vikas Kar (Others)	114065.00	
			Kardata Shulk	3660.00	
			JCB rent received	1600.00	
			Penalty	60.00	
			Ration card	360.00	
			Nal Repair	500.00	5415544.00

Chiragjain

MAYUR THAKKAR & COMPANY
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद तराना जि. उज्जैन

			Assigned revenue and compensation		
			Chungikshati Purti	27352502.00	
			Nirvat Kar	1104000.00	
			Yatri Kar	1413000.00	
			Rajya vitt ayog anudan	5642000.00	
			Mulbhoot anudaan	6894000.00	
			Mudrank Shulk	1006000.00	
			Other unknowa grant	600000.00	44011502.00
			Interest Income		
			For Main Cash book	1700495.00	
			From Sanchit Nidhi Cash book	407998	
			From PM Awas Yojana Cash book	754231	
			From CM Adohsachrachna Cash book	183391	
			From CM Shahri Payjal Yojana	181961	
			From IDSMT cash book	435961	3664037.00
			Miscellaneous Receipts		
			Miscelleneous	34956.00	
			Unknown Income	171362.00	
			Audit objection	5096.00	211414.00
			Excess of expenditure over income DTY	11671594.00	11671594.00
Total	64974091.00	64974091.00	Total	64974091.00	64974091.00

DATE : 07.07.2020

AS PER OUR AUDIT REPORT ON EVEN DATE

PLACE : Ujjain

Anurag Jain

MAYUR THAKKAR & COMPANY
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिक परिषद ... उज्जैन

Annexure - I - Miscellenous expenses

S.No	Particulars	Amount
1	Talab Ghahrikaran	178960
2	Photcopy expenses	16281
3	Election expneses	377058
4	Mela 2018-19 expenses	425326
5	Nadi Khudai	169740
6	CD Purchase	4250
7	Table Almirah	16200
8	Vehcile insurance expenses	74969
9	Stationery expenses	40175
10	Scholaya paint expenses	13920
11	Chuna	95462
12	National festival expneses	37990
13	Scholaya Gate expneses	5376
14	Garage Nirman	18900
15	Jali Repair	10589
16	Welding work expenses	56633
17	GL code Budget expneses	20000
18	Refreshment expenses	17210
19	Phool - Har Expenses	6709
20	Religious festival celebration expenses	114010
21	Court expenses	36000
22	Material Purchase - others	134054
23	CC-TV camera Purchase	27000
24	Digital Signature expenses	5500
25	Drawing & Design expenses	13500
26	Nal repair	7985
27	Painting (Marble) expenses	25200
28	National festival expneses	28755
29	R&M - jalpraday	18924
30	Online Tendoring expneses	9750
31	Cultural expenses	3600
32	tent kiraya	141475
33	DPR expneses	325620
34	Flex printing expenses	115034
35	Sound system expenses	15400
36	Water Supply arrangement expenses	7096
37	Fan purchase	8208
38	Cooler expenses	10260
39	Vehicle rent expenses	12500
40	Park arrangement expenses	20931
41	Antyeshti Sahayata	15000
42	R&M Computer	67295
43	Newspaper	37715
44	Nikah Samelan	89775
45	Sarvekshan (Swatchta0 Expenses	931486
46	Teacher day celebration expenses	23720
47	Flex printing expenses	23184
48	Tractor rent	43949
	Total	3898665

Annexure-C

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB: Nagar Parishad Tarana
Name of Auditor: Mayur Thakkar & Company

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्तिकर	189744	258519	36.25%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously.
(ii)	समेकित कर	810074	616451	-23.90%	Samekit Kar has substanially declined by 23.90% as compared to previous year.	ULB Should more focus on recovery of Samekit kar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continously.
(iii)	नगरीय विकास उपकर	38601	74841	93.87%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continously.
(iv)	शिक्षा उपकर	617436	505532	-18.12%	Shiksha Upkar has been significantly reduced by 18.12% as compared to previous year.	ULB Should more focus on recovery of Shiksha upkar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continously.
	कुल योग	1655855	1455343			
	गैर राजस्व वसूली					
(i)	भवन दुकान किराया	500713	797885	59.35%	Shop rent recovery has been declined from the previous year.It was also observed that municipality has no consistent recovery procedures in case of Shop rent (Outstanding)	Shop rent old outstanding recovery should be consistent by applying appropriate revenue recovery procedures.
(ii)	जल उपभोक्ता प्रभार	1072860	488759	-54.44%	Water tax has been reduced substanially declined by 54.44% as comapred to previous year	ULB Should more focus on recovery of Water tax by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continously
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0		Nil	
(iv)	अन्य कर / शुल्क	0	0		ULB has very slow tax recovery in the current year. ULB should apply appropriate procedures specially in recovery of old outstanding dues.	
	कुल योग	1573573	1286644			
	महा योग	3229428	2741987			

मुख्य नगर पालिका अधिकारी
नगर परिषद तराना जि. उज्जैन

MAYUR THAKKAR & COMPANY
FRN No : 133636W
CHARTERED ACCOUNTANTS

	Audit of Expenditure	The vouchers files are properly maintained by nagar Municipality and appears to be true and fair except as per **Annexure B-III**	Refer Annexure B-III	Refer Annexure B-III
	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions except mentioned in **Annexure B-IV**	Refer Annexure B-IV	Refer Annexure B-IV
4	Audit of FDR	During the course of our of audit we come across 2 FDR named in favour of Nagar palika tarana and same has been physically verified by us. Out of which one FDR account number 9474 We observe that in cash book opening and closing balance is Rs 9,70,000 (opening balance) and Rs 13,31,361 (closing balance) during FY 2019-20. But in FDR Amount invested on 12.10.2015 is Rs 13,31,361 and matured amount on 12.10.2020 is Rs 18,83,517. From the above it is clear that amount of interest is not properly recorded in cash book.	FDR to be renewed timely so that proper interest accrued during such period can be recorded.	
5	Audit of Tenders/Bids	We have audited tenders/ bids invited by the ULB -during the F.Y. 2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts	It was observed that contracts could not be completed on time due to various reasons. Registers for Security Deposit details and Tenders sold details are not maintained.	It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within time frame.
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The municipality is not sure of the head under which some grants are received as the same are directly credited in the month of March without mentioning heads.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	We didn't came across any such diversion of fund.	We suggest specific project bank account such as Water works used separate bank account so that grant and its utilization can be reconcile.

मुख्य नगरपालिका अधिकारी
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MAYUR THAKKAR & COMPANY
FRN ... W
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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.53302497/-and Revenue expenditure as mentioned- Rs 64974091 /-Therefore percentage as required - 121.90% (64974091/53302497)*100	Higher Revenue expenditure has been incurred as compared to revenue reciepts.	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure- Rs 77193966 / Total Expenditure- Rs 142198057 /- Therefore percentage as required - 54.29% (77193966/142198057)*100	Since we don't know ideal ratio so we are not able to comment upon it.	Since we don't know ideal ratio so we are not able to comment upon it.
9	Whether all the temporary advances has been fully recovered or not.	Advance register has not been maintained by bagar parishad	Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared.	Bank reconciliation Statement prepared by ULB	Refer Bank reconciliation statement	

Bank Reconcilation statement for FY 2019-20

SBI 2076
for 19-20

Closing Balance As per cash book			9913939.00
Closing Balance As per Bank			9913939.00

SBI 70432
for 19-20

Closing Balance As per cash book			77276.00
Closing Balance As per Bank			77276.00

NMGB 2424
for 19-20

Closing Balance As per cash book			32582.00
Closing Balance As per Bank			32582.00

BOI 4626
for 19-20

Closing Balance As per cash book			31742.00
Closing Balance As per Bank			31742.00

BOI 4399
for 19-20

Closing Balance As per cash book			30431.00
Closing Balance As per Bank			30431.00

BOB 2610
for 19-20

Closing Balance As per cash book			10202378.00
Closing Balance As per Bank			10202378.00

मुख्य नगर पालिका अधिकारी
नगर परिषद तराना जि. उज्जैन

BOB 5164
for 19-20

Closing Balance As per cash book			5099117.00
Closing Balance As per Bank			5099117.00

BOB 3344
for 19-20

Closing Balance As per cash book			7449207.00
Closing Balance As per Bank			7449207.00

HDFC 5021
for 19-20

Closing Balance As per cash book			15872.00
Closing Balance As per Bank			15872.00

HDFC 6200
for 19-20

Closing Balance As per cash book			71145.00
Closing Balance As per Bank			71145.00

HDFC 2938
for 19-20

Closing Balance As per cash book			12850971.00
Closing Balance As per Bank			12850971.00

[illegible] नगर [illegible]
[illegible] परिषद [illegible] जि. [illegible]

NAGAR PARISHAD TARANA, DISTRICT UJJAIN

BALANCE SHEET AS ON 31.03.2020

Annexure-B1

LIABILITIES	Amount (Rs)	Amount (Rs)	ASSETS	Amount (Rs)	Amount (Rs)
Muncipality fund	82488488.00				
	-11671594.00	70816894.00	**Capital Expenditure & Assets**		
			Capital WIP and Fixed assets		
			CC road Nirman	9906128.00	
Capital Receipts & Liabilities			Public toilet	[illegible]	
Grants, Contributions for Specific Purposes			Bus stand Nirman	1286521.00	
Anugrah Sahayata	1400000.00		Nali CC Nirman	1046346.00	
Talab Sondarykaran	2103000.00		Sabji mandi Nirman	1152795.00	
14th finance commission	14863000.00		ICB Purchase	2657841.00	
Sadak maramat Grant	1756000.00		PM Awas Yojana (Hitgrahi Anshda	53655000.00	
PO duda	600000.00		CM Adosachrana hrant CC road N	4745958.00	
PMTSE	50500.00		CM Payjal Yojana (Water Works)	1796370.00	77193966.00
Vidhyak Swecha Anudaan	33000.00				
Sansad Nidhi	34000.00		**Closing Balance**		
Vidhyak Nidhi	600000.00		SBI 72076	9913939	
Special grant	5000000.00		SBI 70432	77276	
PM Awas Yojana	50900000.00		Narmada Grameen Bank 2424	32582	
CM Adosachrana Grant	10000000.00		BOI 4646	31742	
IDSMT Grant	383425.00		BOI 4399	30431	
Other unknown Grant	800000.00	88322925.00	SBI 165	6500	
			HDFC 76200	72145	
			HDFC 3021	15872	
			HDFC 2938	1285097	
			Post office no statement available	1434	
			BOB2610	10202378	
			BOB3344	7449207	
			BOB 5164	5099117	
			LIC SANCHIT NIDHI	4011361	
			SBI-380759 Sanchit Nidhi	145785	
			PM AWAS YOJNA BOB-4335	370630	
			ICICI BANK STATEMENT	7033147	
			MUKHYA MANTRI ADHOSWAR	5783745	
			SHAHRI PAYJAL SBI 39314	4642517	
			IDSMT SCHEME DUKAN NILAM	12382164	
			IDSMT Scheme (Others)	1793910	81945853.00
Total	159139819.00	159139819.00	Total	159139819.00	159139819.00

DATE : 07.07.2020

PLACE : Ujjain

AS PER OUR AUDIT REPORT ON EVEN DATE

Since opening balances of Muncipality fund, Capital receipt and liabilities, deposits, loans and advances and Capital expenditure are not available to us we cannot upon accuracy of Balance sheet. We donot certify accuracy of balance sheet because of non - availability of opening balances also in last audit year audit report balance sheet has not been attached.

For Mayur Thakkar & Co.
Chartered Accountants

(PARTNER)
FRN : 133896W

मुख्य नगर पालिका अधिकारी
नगर परिषद तराना जि. उज्जैन