

कार्यालय नगर परिषद लखनादौन जिला-सिवनी (म.प्र.)
OFFICE OF NAGAR PARISHAD LAKHNADON DIST. SEONI (M.P.)

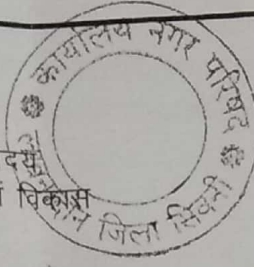
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क्र. 548 / न.प. / ले.शा. / 2020

लखनादौन दिनांक. 29/02/2020

प्रति,

श्रीमान् आयुक्त महोदय
नगरीय प्रशासन एवं विकास
म.प्र. भोपाल।



- विषय :- नगरीय का निरीक्षण एवं निकाय के वित्त वर्ष 2018-19 के लेखाओं की संपरीक्षा।
संदर्भ :- कार्यालय संयुक्त संचालक नगरीय प्रशासन एवं विकास जबलपुर संभाग जबलपुर के पत्र क्रमांक 806/चार्टर्ड एकाउंटेंट/अंकेक्षण/2018 जबलपुर दिनांक 26.02.2020

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विषयांतर्गत के संबंध में लेख है कि संभागीय संयुक्त संचालक नगरीय प्रशासन एवं विकास जबलपुर संभाग जबलपुर के पत्र क्रमांक 2618/संपरीक्षा/वित्त/2018-19/2019 जबलपुर दिनांक 12.07.2019 के परिपालन में चार्टर्ड एकाउंटेंट वी.एस.के.एंड कंपनी जबलपुर से निकाय के वित्तीय वर्ष 2018-19 के लेखाओं की संपरीक्षा पूर्ण कराये जाने उपरांत ऑडिट रिपोर्ट की प्रति संलग्न कर श्रीमान् की ओर सादर प्रेषित है।

संलग्न :- उपरोक्तानुसार।
ऑडिट रिपोर्ट की प्रति।

मुख्य नगर पालिका अधिकारी
नगर परिषद लखनादौन
लखनादौन दिनांक. / 02 / 2020

पृ.क्र..... / न.प. / ले.शा. / 2020
प्रतिलिपि :-

1. श्रीमान् संभागीय संयुक्त संचालक नगरीय प्रशासन एवं विकास जबलपुर संभाग जबलपुर की ओर सादर सूचनार्थ प्रेषित।

मुख्य नगर पालिका अधिकारी
नगर परिषद लखनादौन

Kiraman
09-03-2020
आयुक्त नगरीय
संचालक
नगरीय प्रशासन एवं विकास
म. प्र. भोपाल

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Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
THE MEMBERS OF NAGAR PARISHAD,
LAKHNADOAN NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **LAKHNADOAN NAGAR PARISHAD** ("the ULB"), which comprise the Statement of Receipts and Payments Accounts, the Income & Expenditure for the period from 01.04.2018 to 31.03.2019, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

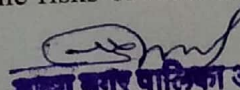
The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

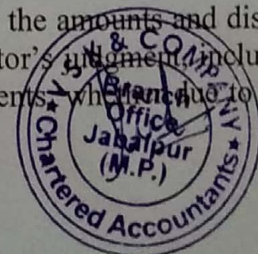
Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. 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 mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or


प्रतिक अग्रवाल
नगर परिषद लखनादौन



error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's 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 on the financial statements, and deviation, if any attached with this report (as per annexure A)

Opinion

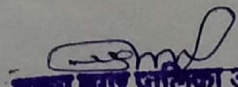
Subject to the specific audit observation, In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

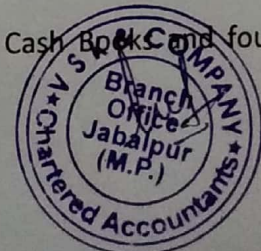
- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2019;
- b) In the case of the Statement of Income & Expenditure Account, of the Surplus of excess of income over expenditure for the year ended on that date; and

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 2618/Audit/Finance/2018-19/2019 dated 12/07/2019, and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue
 - i) We have test checked receipts on random basis with the Cashbook and found correct.
 - ii) We found that daily collections are deposited on the same day i.e. within 24 Hrs except in the cases of where banks are closed.
 - iii) We have not been provided with monthly/quarterly targets of revenues receipts; however we have been provided Annual Budgeted Targets for the year under audit.
 - iv) As informed to us that Lakhnadoan Nagar Parishad does not have any FDRs/ Investments.
2. Audit of Expenditure
 - i) We have performed the test check because of limitation of time and found them correct except in the cases which were specifically mention in the audit report.
 - ii) We checked the Vouchers and duly verified from the Entries in Cash Book and found it correct.


मुख्य नगर पालिका अधिकारी
जगदल पंचायत लखनदोान



V S K & COMPANY
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)
e-mail: prateekagarwal_ca@yahoo.co.in

CA. Pratiek Agrawal

B.Com., FCA

Partner

93005-11933

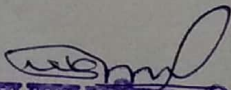
- iii) We have checked monthly expenditures with the manual cash book and found it correct.
- iv) As the Grant Register were not updated for the F.Y.2018-19, It is not possible for us to verify whether the expenditures under the schemes are limited to the funds allocated for that particular schemes in the Grant Register.
- v) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- v) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
- vi) We verified scheme and project wise Utilization certificates and found it correct and tallied with Income and Expenditure Account and creation of fixed assets.

3. Audit of Book Keeping

- i) We has checked the Books of Accounts (4 Cashbook were produce before us which includes Main Cashbook, Peyjal Cashbook, Sarv Siksha Cashbook & Karmkar Mandal Cashbook) and Stores Register and found that the all cashbook were update for the year end till 31.03.2019.
- ii) We verified that all the Cashbook and Stores Register are maintained as per applicable Accounting rules.
- iii) Advance Register is not maintained at Lakhnadoan Nagar Parishad.
- iv) The Bank Reconciliation Statement of all the Banks as on 31.03.2019 was not provided to us. Refer **Annexure 'A'**
- v) We checked that grant register is not updated for the year ended till 31.03.2019; it is not possible for us to verify whether it is accordance with receipts and payments of particular grant.
- vi) Fixed Assets Register is not made available to us during the course of the Audit.

4. Audit of Fixed Deposit Receipts

- i) As per the written representation given to us by the Lakhnadoan Nagar Parishad and also found by us that there were no Fixed Deposits.


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नगर परिषद लखनदौन



V S K & COMPANY
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)
e-mail: prateekagarwal_ca@yahoo.co.in

CA. Pratiek Agrawal

B.Com., FCA

Partner

93005-11933

5 Audit of Tenders/ Bids:

- i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules. However the separate Tender Register were not maintained by the Lakhnadoan Nagar Parishad.
- ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii) We found that the Lakhnadoan Nagar Parishad is not taking strict action against delay in completion of work or slow process in work.

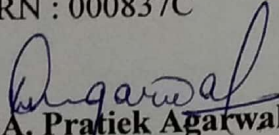
6. Audit of Grants and Loans :

- i) We have checked and verified the Grants received from Central Government from the Bank Statements and its Utilization with the Lakhnadoan Nagar Parishad cashbook and found to be correct.
- ii) We have checked and verified the Grants received from State Government from the Bank Statements and its Utilization with the Lakhnadoan Nagar Parishad cashbook and found to be correct.
- iii) We have been provided with Loan statement and utilization certificate of HUDCO Loan to find out the actual impact on liability of Lakhnadoan Nagar Parishad.
- iv) The only loan taken by ULB from HUDCO under Mukhya Mantri Sahri Payjal Scheme does not have any direct impact on revenue generation hence we can't comment on revenue mechanism.
- v) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

For V S K & Company.

Chartered Accountants

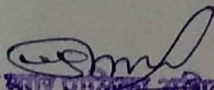
FRN : 000837C


CA. Pratiek Agrawal
(Partner)
(M. No. 402214)



Date: 10.01.2020

Place: Jabalpur


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Specific Audit Observations:

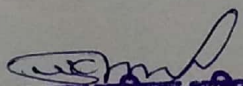
- 1) During the course of Audit, it was observed that in the following cases expenditure/ payment was debited to wrong account head which needs to be rectified:

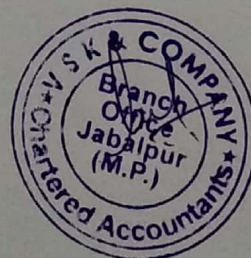
S. No	Particulars/ Name of the ledger	Amount (In Rs.)	Remarks
1.	Repair & Maintenance of Vehicle	Rs. 92,912.00, Grouped under Vehicle Purchase (Fixed Assets)	To be grouped under Vehicle Repair & Maintenance Expenses (Indirect Expenses)
2.	Repair & Maintenance of Vehicle	Rs. 31,680.00, Grouped under Vehicle Purchase (Fixed Assets)	To be grouped under Vehicle Repair & Maintenance Expenses (Indirect Expenses)
3.	Repair & Maintenance of Computer	Rs. 43,530.00, Grouped under Computer Purchase (Fixed Assets)	To be grouped under Computer Repair & Maintenance Expenses (Indirect Expenses)
4.	Repair & Maintenance of Computer	Rs. 4,300.00, Grouped under Computer Purchase (Fixed Assets)	To be grouped under Computer Repair & Maintenance Expenses (Indirect Expenses)

- 2) Advance payment Rs. 15,000/- in the month of October, 2018 paid to employee for material purchase which was not settled till audit date.

- 3) During our audit we found that GSTR-7 return are not filled within the stipulated time period as provided in the GST Act, 2017, details given below.

F.Y.	Month	Type	Due Date	Filling Date
2018-19	January, 2019	GSTR -7	10.02.2019	26.02.2019
2018-19	February, 2019	GSTR -7	10.03.2019	03.04.2019


मुख्य नगर पालिका अधिकारी
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- 4) During our audit it was found that no Depreciation charged on fixed assets by Lakhnadon Nagar Parishad.
- 5) Manual Bank Guarantee register is not maintained at Nagar Parishad
- 6) No Ledgers are maintained and hence the maintenance of Books of Accounts is incomplete.
- 7) Manual Loan Register of HUDCO is not maintained at Nagar Parishad.
- 8) Manual Grant Register is not updated upto 31.03.2019 at Nagar Parishad.
- 9) Manual Security Deposit register is not maintained at Nagar Parishad.
- 10) Lease Record Register is not maintained at Nagar Parishad.
- 11) Tender Register in the specified Format is not being maintained at Nagar Parishad.

For VSK & Company.

Chartered Accountants

FRN : 000837C



Pratiek Agrawal

CA. Pratiek Agrawal
(Partner)

(M. No. 402214)

Date: 10.01.2020

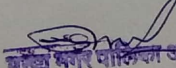
Place: Jabalpur

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद लखनौदोन

NAGAR PARISHAD - LAKHNADOAN

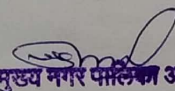
RECEIPTS AND PAYMENTS A/C
FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCE AS PER CASHBOOK (As Per Last Year Audited R & P A/c)		31,461,354.44	SCHEME WISE EXPENDITURE		139,499,206.00
RECEIPTS OF GRANTS		189,769,340.00	SWACH BHARAT MISSION	7,015,714.00	
MULBHUT SUVIDHAYE	6,909,000.00		STREET LIGHT WORK	46,900.00	
ROAD MAINTAINANCE	2,221,000.00		ROAD & DRAINAGE WORK	7,759,638.00	
P.M. AWAS YOJANA	99,142,963.00		KANJI HOUSE	37,400.00	
STATE FINANCE COMMISSION	3,981,000.00		NAL JAL WORK	2,720,669.00	
OCTROI COLLECTION	20,420,641.00		SAMBAL YOJNA ANTOUSTI SAHAYTA	45,000.00	
SPECIAL FUND STATE GOVERNMENT	10,000,000.00		SARV SHIKSHA ABHIYAAN	249,311.00	
MUKH MANTRI PAYJAL YOJNA	25,944,736.00		C.M. SEHRI AUDHOSANRACHNA YOJNA	1,058,613.00	
MUKH MANTRI SWAROJGAR / ARTHIK KALYAN YOJNA	1,300,000.00		VACHNALAYA	21,735.00	
13TH FINANCE	9,690,000.00		C.M. SWAROJGAR YOJNA	692,000.00	
PRIOR YEAR RECEIPT			PWD WORKS	2,702,448.00	
- MUKH MANTRI ADHOSANRACHNA	8,000,000.00		MLA FUND WORK	1,820,376.00	
- FIRE VEHICLE PURCHASE	2,160,000.00		PM AWAS YOJNA	100,650,000.00	
			C.M. PAY JAL YOJNA	14,679,402.00	
TAXES COLLECTION		10,251,318.00	ADMINISTRATION EXPENDITURE		27,518,675.00
BAZAR BAITAKHI	449,325.00		STATIONERY & PRINTING	61,131.00	
WATER TAX & WATER CHARGES	3,043,684.00		SALARY	17,189,701.00	
PROPERTY TAX	1,243,328.00		MISCELLANEOUS EXPENSES	430,070.00	
SAMEKIT TAX	396,260.00		LEGAL EXPENSES	36,200.00	
VIKAS UPKAR	920,722.00		PETROL & DIESEL EXPENSES	2,016,618.00	
SHIKSHA UPKAR	371,301.00		VEHICLES REPAIR WORK	278,403.00	
COLONIZER SHULK	232,870.00		AUCTION EXPENSES	131,541.00	
NAVINIKARAN SHULK	7,000.00		ELECTRICITY EXPENSES	5,935,992.00	
ASTHAHI DAKHAL FEES	445,125.00		TELEPHONE & INTERNET	24,026.00	
YATRI TAX	2,679,500.00		ADVERTISEMENT	371,357.00	
NOMINATION SHULK	46,750.00		NIRVACHAN EXPENSES	27,105.00	
DIVERSION SHULK	38,212.00		BANK CHARGES	4,173.00	
NAGARIYE UPKAR	377,241.00		OFFICE EXPENSES	86,437.00	
			COMPUTER REPAIRING & MAINT. EXPENSES	47,830.00	
			ELECTRICITY GOODS PURCHASE	866,487.00	
			SAMAYOJAN VYAY	11,604.00	


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 जवा शिखर लखनदोआन



OTHER RECEIPTS		10,914,549.00	FIXED ASSETS		2,179,278.00
SHOP RENT	989,269.00		VEHICLE PURCHASED	2,106,128.00	
R.T.I	318.00		COMPUTER PURCHASED	73,150.00	
APPLICATION FEES	100.00				
ANUGYA LICENCE FEE	644,460.00		REPAYMENT OF HUDCO LOAN		4,768,353.00
BUILDING RENT	113,050.00		SECURITY DEPOSITS RETURN		2,031,700.00
KARMKAAR UPKAR	147,435.00		ADVANCE TO STAFF FOR MATERIAL PURCHASE		15,000.00
KANJI HOUSE	27,710.00				
ROTA JHEEL LEASE	10,000.00				
BHAWAN NIRMAN FORM	16,427.00				
BILL BOOK ISSUE	6,700.00				
SHOCHALAY NIRMAN ANSHDAAN	12,276.00				
PARKING SHULK	1,118,020.00				
PASHU PANJIYAN	1,820,026.00				
MUDRANK SHULK	93,500.00				
PREMIUM ON SHOP ISSUE	173,722.00				
NAL CONNECTION	28,060.00				
MELA TANKER	19,800.00				
FIRE VEHICLES	16,500.00				
WATER TANKER	47,850.00				
SARVSHIKSHA	432,398.00				
SAMBAL YOJNA	2,250,000.00				
SAMAYOJAN PRAPT	141,543.00				
INTEREST FROM BANKS	943,826.00				
MISCELLANEOUS RECEIPTS	1,861,559.00				
SECURITY DEPOSITS		1,415,500.00			
			CLOSING BALANCE AS PER CASH BOOK		67,799,849.44
TOTAL (Rs.)		243,812,061.44	TOTAL (Rs.)		243,812,061.44


 मुख्य नगर पालिका अधिकारी
 नगर परिषद जखनादीन

For VSK & Company.
 Chartered Accountants
 FRN : 000837C

 CA, Pratiek Agarwal
 (Partner)
 (M. No. 402214)



Date: 10.01.2020
 Place: Jabalpur

NAGAR PARISHAD - LAKHNADOAN

INCOME AND EXPENDITURE A/C
FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

EXPENDITURES	AMOUNT	AMOUNT	INCOMES	AMOUNT	AMOUNT
SCHEMESWISE EXPENDITURE		139,499,206.00	RECEIPTS OF GRANTS		185,769,340.00
SWACH BHARAT MISSION	7,015,714.00		MULBHUT SUVIDHAYE	6,909,000.00	
STREET LIGHT WORK	46,900.00		ROAD MAINTAINANCE	2,221,000.00	
ROAD & DRAINAGE WORK	7,759,638.00		P.M. AWAS YOJANA	99,142,963.00	
KANJII HOUSE	37,400.00		STATE FINANCE COMMISSION	3,981,000.00	
NAL JAL WORK	2,720,669.00		OCTROI COLLECTION	20,420,641.00	
SAMBAL YOJNA ANTOUSTI SAHAYTA	45,000.00		SPECIAL FUND STATE GOVERNMENT	10,000,000.00	
SARV SHIKSHA ABHIYAAN	249,311.00		MUKH MANTRI PAYJAL YOJNA	25,944,736.00	
			MUKH MANTRI SWAROJGAR / ARTHIK		
C.M. SEHRI AUDHOSANRACHNA YOJNA	1,058,613.00		KALYAN YOJNA	1,300,000.00	
VACHNALAYA	21,735.00		13TH FINANCE	9,690,000.00	
C.M. SWAROJGAR YOJNA	692,000.00		PRIOR YEAR RECEIPT		
PWD WORKS	2,702,448.00		- MUKH MANTRI ADHOSANRACHNA	8,000,000.00	
MLA FUND WORK	1,820,376.00		- FIRE VEHICLE PURCHASE	2,160,000.00	
PM AWAS YOJNA	100,650,000.00				
C.M. PAY JAL YOJNA	14,679,402.00		TAXES COLLECTION		10,251,318.00
ADMINISTRATION EXPENDITURE		27,518,675.00	BAZAR BAITAKHI	449,325.00	
STATIONERY & PRINTING	61,131.00		WATER TAX & WATER CHARGES	3,043,684.00	
SALARY	17,189,701.00		PROPERTY TAX	1,243,328.00	
MISCELLANEOUS EXPENSES	430,070.00		SAMEKIT TAX	396,260.00	
LEGAL EXPENSES	36,200.00		VIKAS UPKAR	920,722.00	
PETROL & DIESEL EXPENSES	2,016,618.00		SHIKSHA UPKAR	371,301.00	
VEHICLES REPAIR WORK	278,403.00		COLONIZER SHULK	232,870.00	
AUCTION EXPENSES	131,541.00		NAVINIKARAN SHULK	7,000.00	
ELECTRICITY EXPENSES	5,935,992.00		ASTHAHI DAKHAL FEES	445,125.00	
TELEPHONE & INTERNET	24,026.00		YATRI TAX	2,679,500.00	
ADVERTISEMENT	371,357.00		NOMINATION SHULK	46,750.00	
NIRVACHAN EXPENSES	27,105.00		DIVERSION SHULK	38,212.00	
BANK CHARGES	4,173.00		NAGARIYE UPKAR	377,241.00	
OFFICE EXPENSES	86,437.00		OTHER RECEIPTS		10,914,549.00
COMPUTER REPAIRING & MAINT. EXPENSE	47,830.00		SHOP RENT	989,269.00	
ELECTRICITY GOODS PURCHASE	866,487.00		R.T.I	318.00	
SAMAYOJAN VYAY	11,604.00		APPLICATION FEES	100.00	
			ANUGYA LICENCE FEE	644,460.00	
			BUILDING RENT	113,050.00	

मुख्य नगर पालिका अधिकारी
नगर परिषद लखनौदोन



Excess of Income over Expenditure		KARMKAAR UPKAR	147,435.00	
		KANJI HOUSE	27,710.00	
		ROTA JHEEL LEASE	10,000.00	
		BHAWAN NIRMAN FORM	16,427.00	
		BILL BOOK ISSUE	6,700.00	
		SHOCHALAY NIRMAN ANSHDAAN	12,276.00	
		PARKING SHULK	1,118,020.00	
		PASHU PANJIYAN	1,820,026.00	
		MUDRANK SHULK	93,500.00	
		PREMIUM ON SHOP ISSUE	173,722.00	
		NAL CONNECTION	28,060.00	
		MELA TANKER	19,800.00	
		FIRE VEHICLES	16,500.00	
		WATER TANKER	47,850.00	
		SARVSHIKSHA	432,398.00	
	SAMBAL YOJNA	2,250,000.00		
	SAMAYOJAN PRAPT	141,543.00		
	INTEREST FROM BANKS	943,826.00		
	MISCELLANEOUS RECEIPTS	1,861,559.00		
TOTAL (Rs.)	43,917,326.00	TOTAL (Rs.)	210,935,207.00	210,935,207.00

For VSK & Company.
Chartered Accountants
FRN : 000837C

Prateek Agarwal
CA. Prateek Agarwal
(Partner)
(M. No. 402214)



Date: 10.01.2020
Place: Jabalpur

[Signature]
नगर पालिका अधिकारी
नगर परिषद लखनौ

NAGAR PARISHAD - LAKHNADOAN

BALANCE SHEET AS ON 31.03.2019

FUNDS & LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUNDS		48,799,172.44	FIXED ASSETS		2,329,808.00
OPENING BALANCE	4,881,846.44		VEHICLE PURCHASED	2,106,128.00	
SURPLUS DURING THE YEAR	43,917,326.00		COMPUTER PURCHASED	223,680.00	
SECURITY DEPOSITS		1,696,800.00	REFUND OF SECURITY DEPOSIT		2,031,700.00
LOAN (HUDCO)		21,680,385.00	LOANS & ADVANCES		15,000.00
			ADVANCE TO STAFF FOR MATERIAL PURCHASE		
			BALANCE AS PER CASHBOOK		67,799,849.44
TOTAL (Rs.)		72,176,357.44	TOTAL (Rs.)		72,176,357.44

For VSK & Company.
Chartered Accountants
FRN : 000837C

Pratiék Agarwal
CA. Pratiék Agarwal
(Partner)
(M. No. 402214)



Date: 10.01.2020
Place: Jabalpur

BANK RECONCILIATION STATEMENT AS ON 31.03.2019

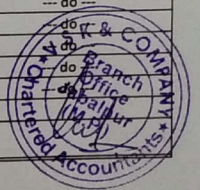
BALANCE AS PER CASHBOOK	67,799,849.44
BALANCE AS PER BANK PASSBOOK	84,325,851.00
DIFFERENCE	(16,526,001.56)

Pratiék Agarwal
मुख्य नगर पालिका अधिकारी
नगर परिषद लखनौदोन

- List of the Bank of whose Bank reconciliation Statement is not prepared as on 31.03.2019 :

S.NO.	Name of the Bank	Appearing in	A/C NO.	AS ON 31.03.2018 (Amount in Rs.) As per Bank Statement	31.03.2019 (Amount in Rs.) As per Bank Statement	31.03.2019 (Amount in Rs.) As Per Cash Book	Remarks
1	STATE BANK OF INDIA	Main Cash Book	53018880684	26,358,698.57	41,614,903.63	40,293,916.00	Bank Reconciliation Statement not prepared
2	STATE BANK OF INDIA	Payjal Scheme	35123130894	569,272.00	568,623.06	568,623.00	-- do --
3	STATE BANK OF INDIA	Main Cash Book	31391895277	52,586.00	52,586.00	Nil	-- do --
4	STATE BANK OF INDIA	Main Cash Book	31391895618	50,192.00	52,868.00	50,192.00	-- do --
5	STATE BANK OF INDIA	Main Cash Book	30278955111	106,890.00	106,241.50	90,564.00	-- do --
6	STATE BANK OF INDIA	Main Cash Book	31577278094	44,250.00	45,698.00	44,250.00	-- do --
7	STATE BANK OF INDIA	Main Cash Book	30306768610	949,442.00	1,089,881.00	33,000.00	-- do --
8	STATE BANK OF INDIA	Main Cash Book	31391881286	45,358.00	46,846.00	45,358.00	-- do --
9	STATE BANK OF INDIA	Main Cash Book	31420249482	219,123.00	226,773.00	219,123.00	-- do --
10	STATE BANK OF INDIA	Main Cash Book	31402860471	271,606.00	281,117.00	271,606.00	-- do --
11	BANK OF INDIA	Main Cash Book	95711011000409	6,756,258.85	5,438,139.38	5,438,139.00	-- do --
12	BANK OF INDIA	Main Cash Book	957120110000078	2,862,552.11	6,735,594.31	6,735,594.00	-- do --
13	BANK OF INDIA	Payjal Scheme	957110110001071	1,264,824.95	12,554,263.95	12,554,263.00	-- do --
14	BANK OF INDIA	Main Cash Book	957110110001610	2,460,775.00	745,138.72	745,138.00	-- do --
15	BANK OF INDIA	Main Cash Book	957110110001721	2,164,142.00	92,906.10	92,906.00	-- do --
16	CENTRAL MADHYA PRADESH GRAMIN BANK	Main Cash Book	2000581010001625	188,898.00	188,898.00	195,566.00	-- do --
17	CENTRAL MADHYA PRADESH GRAMIN BANK	Main Cash Book	3360	10,431.00	10,431.00	3,146.00	-- do --
18	CENTRAL MADHYA PRADESH GRAMIN BANK	Main Cash Book	2000581030016323	705,670.00	923,054.03	926,808.00	-- do --
19	CENTRAL BANK OF INDIA	Main Cash Book	1887408558	5,661,600.00	6,443,651.35	5,248,546.00	-- do --
20	CENTRAL BANK OF INDIA	Main Cash Book	1887410454	2,948,146.00	2,429,548.04	1,574,412.00	-- do --
21	CENTRAL BANK OF INDIA	Main Cash Book	1887409629	1,677,910.00	1,737,412.70	1,677,910.00	-- do --
22	CENTRAL BANK OF INDIA	Main Cash Book	3246233376	2,412,150.00	1,409,737.00	1,037,660.00	-- do --
23	CENTRAL BANK OF INDIA	Main Cash Book	3246233569	553,553.00	573,182.00	553,553.00	-- do --
24	CENTRAL BANK OF INDIA	Main Cash Book	1887477770	155,724.00	103,380.00	57,868.00	-- do --
25	CENTRAL BANK OF INDIA	Karmkar Mandal Scheme	3245478001	316,488.00	206,823.00	193,153.00	-- do --
26	CENTRAL BANK OF INDIA	Main Cash Book	1887410432	55,201.00	57,158.15	55,201.00	-- do --
27	ZILA SAHKARI BANK	Main Cash Book	670006010632	4,716,408.00	5,623,908.50	4,716,408.00	-- do --
28	ZILA SAHKARI BANK	Main Cash Book	670006114723	3,497.00	3,636.55	422,602.00	-- do --
29	ZILA SAHKARI BANK	Main Cash Book	670006114701	909,654.00	945,793.35	414,068.00	-- do --
30	ZILA SAHKARI BANK	Sarv Shiksha Scheme	670006116833	47,123.00	48,995.00	15,058.00	-- do --
31	ZILA SAHKARI BANK	Main Cash Book	670006124640	30,646.00	31,863.00	22,753.00	-- do --
32	ZILA SAHKARI BANK	Main Cash Book	670006124651	115,646.00	120,241.00	11,805.00	-- do --
33	ZILA SAHKARI BANK	Main Cash Book	670006124662	5,803.00	6,034.00	9,821.00	-- do --
34	ZILA SAHKARI BANK	Main Cash Book	670006010621	74,053.00	74,053.50	6,841.00	-- do --
	TOTAL (Rs.)			64,764,571.48	90,589,379.82	84,325,851.00	

मुख्य नगर पालिका जलियावाडी
नगर परिषद लखनौ



ABSTRACT SHEET FOR THE F.Y.2018-19

NAME OF ULB :- LAKHNADOAN

S.NO.	PARAMETERS	DESCRIPTION	OBSERVATIONS	SUGGESTION
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1 AUDIT OF REVENUE

RECEIPTS IN RS.

		YEAR 2017-18	YEAR 2018-19	% OF GROWTH	
(i)	SAMPATTI KAR	733,850.00	1,165,972.00	58.8842%	i) We have test checked receipts on random basis with the Receipt Books and found correct. ii) We found that daily collections are deposited on the same day i.e. within 24 Hrs except in the cases of where banks are closed.
(ii)	SAMEKIT KAR	585,845.00	396,260.00	-32.3609%	iii) We have not been provided with monthly/quarterly targets of revenues receipts, however we have been provided Annual Budgeted Targets for the year under audit.
(iii)	VIKAS UPKAR	695,065.00	920,722.00	32.4656%	
(iv)	SIKSHA UPKAR	211,179.00	371,301.00	75.8229%	
(v)	JAL KAR	2,684,817.00	3,043,684.00	13.3665%	
(vi)	COMPLEX KIRAYA	767,501.00	1,162,991.00	51.5296%	

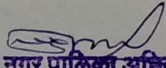
2 AUDIT OF EXPENDITURE

i)	We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
ii)	We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct.
iii)	We checked monthly balances of manual cash book and found it correct.
iv)	As the Grant Register were not updated for the F.Y.2018-19, It is not possible for us to verify whether the expenditures under the schemes are limited to the funds allocated for that particular schemes in the Grant Register.
v)	We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.



	vi) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.	
	vii) We verified scheme and project wise Utilization certificates and found it correct and tallied with Income and Expenditure Account and creation of fixed assets.	
3 AUDIT OF BOOK KEEPING	i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.	
	ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.	
	iii) We have not found advance register during our audit period.	
	iv) The Bank Reconciliation Statement was not provided to us.	
	v) We checked that grant register is not updated for the year ended till 31.03.2019; it is not possible for us to verify whether it is accordance with receipts and payments of particular grant..	
	vi) We have not found Fixed Assets Register during our audit period.	
	vii) All the Receipts and Payments are reconciled.	
4 AUDIT OF FIXED DEPOSIT RECEIPTS	i) We found that ULB have no Fixed deposits.	
5 AUDIT OF TENDERS / BIDS	i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.	
	ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.	
	iii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.	

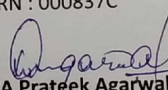



 मुख्य नगर पालिका अधिकारी
 नगर धरिषद रुखनादोल

6 AUDIT OF GRANTS & LOANS	i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.	
	ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct.	
	iii) We have not been provided with Loan statement and utilization certificate of HUDCO Loan to find out the actual impact on liability shown in the Balance sheet.	
	iv) The only loan taken by ULB from HUDCO under Mukhya Mantri Sahri Payjal Scheme does not have any direct impact on revenue generation hence we can't comment on revenue mechanism.	
	v) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.	

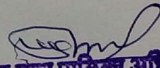
For V S K & COMPANY

Chartered Accountants
FRN : 000837C


CA Prateek Agarwal
Partner

Date: 10.01.2020
Place : Jabalpur




मुख्य नगर पालिक अधिकारी
नगर परिषद लखनादौन



क्रमांक...../शा-13/श.सु.का./2020/3214

भोपाल, दिनांक 11-02-2020

प्रति,
मुख्यनगरपालिका अधिकारी
लोधीखेड़ा, न्यूटन चिकली, मोहगांव, हरई,
दमुआ, बड़कूही, चांदामेटा-भूटोरिया, सिवनी,
लखनादौन, बालाघाट, बारासिवनी, बैहर,
लांझी, बैगमगंज बाड़ी, राजगढ़, शाहगंज,
शनशाबाद, खरगौन, हिंडोरिया देवरी, पृथ्वीपुर,
बलदेवगढ़, जोरन खालसा

विषय: द्विप्रविष्टीय प्रणाली के आधार पर खातों के संधारण से संबंधित परीक्षा के संबंध में।
संदर्भ: कार्यालय का पत्र क्रमांक 20295 दिनांक 19.11.2019।

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श्री निरंजना जी
लेखा शाखा
13/2/2020

उपरोक्त विषयांतर्गत लेख है कि आपकी निकायों में द्विप्रविष्टीय प्रणाली के आधार पर खातों के संधारण एवं प्रशिक्षण देने का कार्य चयनित विशेषज्ञ फर्मों द्वारा किया जा रहा है। जैसा कि संदर्भित पत्र द्वारा पूर्व में आपको सूचित किया गया था कि संचालनालय में प्रशिक्षण उपरांत परीक्षा आयोजित की जायेगी। दिनांक 02.03.2020 को परीक्षा आयोजित की जायेगी।

अतः आपको निर्देशित किया जाता है कि निकाय के विहित किये गये दो कर्मचारियों को दिनांक 02.03.2020 को संचालनालय के कक्ष क्रमांक 105 में पूर्वान्ह 12.30 बजे परीक्षा हेतु आवश्यक रूप से उपस्थित होना सुनिश्चित करें।

(परमेश जलोटे)
उप संचालक

नगरीय प्रशासन एवं विकास
मध्यप्रदेश, भोपाल

पृ. क्रमांक...../शा-13/श.सु.का./2020/3215
प्रतिलिपि:

भोपाल, दिनांक 11-02-2020

1. आयुक्त, नगरीय प्रशासन एवं विकास, म.प्र. भोपाल।
2. अपर आयुक्त (ए.एस.), नगरीय प्रशासन एवं विकास, म.प्र. भोपाल।
3. मेसर्स एस. के. पटोदिया एण्ड एसोसिएट्स, मुंबई।
4. मेसर्स पिपारा एण्ड कंपनी, अहमदाबाद।
5. मेसर्स जैन आलोक एण्ड एसोसिएट्स, छिन्दवाड़ा।

उप संचालक
नगरीय प्रशासन एवं विकास
मध्यप्रदेश, भोपाल

आ.क्र. - 943
13/02/2020