



गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद
सिंचन भवन, जालना रोड, औरंगाबाद 431005
(महाराष्ट्र शासन अंगीकृत)

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद यांचा
सन 2016-17 करीताचा स्वतंत्र लेखा अहवाल.
(मराठी व इंग्रजी)

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद



गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद


मा. भारताचे नियंत्रक व महालेखापरिक्षक, यांनी दि. 31-03-2017 रोजी संपणा-या सन 2016-17 या आर्थिक वर्षाच्या लेख्यावरील निर्गमित केलेला स्वतंत्र लेखापरिक्षण अहवाल व त्यावरील महामंडळाचे अनुपालन.

अनुक्रमणिका

अ.क्र.	तपशील	पृष्ठ क्रमांक	
		पासुन	पर्यंत
1	स्वतंत्र लेखा अहवाल सादर करण्यासाठी झालेल्या विलंबाची कारणे	3	3
2	गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद यांच्या दि. 31.03.2017 रोजी संपणा-या सन 2016-17 या आर्थिक वर्षाचा ताळेबंद (मराठी अनुवाद)	4	18
3	मा. भारताचे नियंत्रक व महालेखापरिक्षक, यांनी सन 2016-17 च्या वार्षिक लेख्यावरील निर्गमित केलेला स्वतंत्र लेखापरिक्षण अहवाल व त्यावरील महामंडळाचे अनुपालन (मराठी अनुवाद)	19	28
4	मा. भारताचे नियंत्रक व महालेखापरिक्षक, यांनी सन 2016-17 च्या वार्षिक लेख्यावरील निर्गमित केलेला स्वतंत्र लेखापरिक्षण अहवाल.	29	42
5	गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद यांच्या दि. 31.03.2017 रोजी संपणा-या सन 2016-17 या आर्थिक वर्षाचा ताळेबंद (इंग्रजी)	43	56
6	मा. भारताचे नियंत्रक व महालेखापरिक्षक, यांनी सन 2016-17 च्या वार्षिक लेख्यावरील निर्गमित केलेला स्वतंत्र लेखापरिक्षण अहवाल व त्यावरील महामंडळाचे अनुपालन (इंग्रजी)	69	80

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद सन 2016-17 च्या
स्वतंत्र लेखा अहवाल विलंबाची कारणे

1. सन 2016-17 चा ताळेबंद सनदी लेखापाल यांच्या कडून दि.23-01-2019 रोजी प्राप्त झाला असून दि.07-02-2019 रोजी प्रमाणित व स्वीकृत झाला आहे.
2. सन 2016-17 च्या ताळेबंदास नियामक मंडळाच्या दिनांक 12/02/2019 रोजी झालेल्या 69 व्या बैठकीत मान्यता प्रदान करण्यासाठी ठेवण्यात आलेला होता. सदरील ठराव नियामक मंडळाच्या 70 व्या बैठकीत ठराव क्र.69/30 अन्वये कायम करण्यात आलेला आहे.
3. सन 2016-17 चा वार्षिक लेखा मा.महालेखापाल यांना महामंडळाचे पत्र क्र. गोमपाविम/लेखा-3/6032 दि. 15-06-2019 रोजी सादर केला.
4. महालेखापाल-II यांनी महामंडळाचे सन 2016-17 वार्षिक लेखाचे लेखापरीक्षण दिनांक 07-01-2020 ते दि.21-01-2020 या कालावधीत केले आहे.
5. सन 2016-17 स्वतंत्र लेखा अहवाल मा. महालेखापाल -II नागपूर यांचेकडून दि. 12-05-2020 रोजी प्राप्त झाला आहे.
6. त्याबाबतचा अनुपालन अहवाल महालेखापाल यांना महामंडळाचे पत्र क्र. गोमपाविम/लेखा-6/6589 दि. 21-09-2020 अन्वये सादर केला.
7. महालेखापाल यांच्याकडून सुधारीत अहवाल दि. 23-11-2020 रोजी प्राप्त झाला असून सुधारीत सन 2016-17 चा स्वतंत्र लेखा अहवाल नियामक मंडळाच्या दिनांक 29/12/2020 च्या बैठकीत मान्यता प्रदान करण्यासाठी ठेवण्यात आला होता. त्यास विषय क्र. 75/10 व ठराव क्र.75/8 अन्वये मान्यता प्रदान करण्यात आली आहे.


मुख्य लेखा व वित्त अधिकारी
गो.म.पा.वि.म.
औरंगाबाद



**कैलास अँड असोसिएटस्
सनदी लेखापाल**



गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ औरंगाबाद

(महाराष्ट्र शासन अंगिकृत उपक्रम)

(E-mail- edgmidc.abad@wrd.maharashtra.gov.in)

वार्षिक लेखा अहवाल

सन 2016-17

(मराठी)

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

ताळेबंद ३१ मार्च, २०१७

दि ३१/०३/२०१६	दायित्व	तक्ता	दि ३१/०३/२०१७	दि ३१/०३/२०१६	मालमत्ता	तक्ता	दि ३१/०३/२०१७
१५९,२३३,२१०,७६५	भांडवली अंशदान महाराष्ट्र शासनाकडून	१	१६७,८३३,०२१,७६५	२१९,७५४,९१२,५३८	स्थावर मालमत्ता	४	२३५,४८८,५५५,०५२
७१,३९४,५८०,१५७	अनुदान	२	७९,५३०,१४४,१५७	१७,१६३,३७७,०२०	चालू संपत्ती, कर्ज	५	१८,१८१,९९८,४५७
६,२९०,४९८,६३६	चालू दायित्व व तरतुदी	३	६,३०७,३८७,५८७				
२३६,९१८,२८९,५५८			२५३,६७०,५५३,५०९	२३६,९१८,२८९,५५८			२५३,६७०,५५३,५०९

Compiled & Consolidated
as per data given
to us.

ठिकाण : औरंगाबाद

दिनांक : ७/२/१९



For KAILASH & ASSOCIATES

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

(Signature)

कार्यकारी संचालक

मु ले वि अधिकारी

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

३१ मार्च २०१७ अखेर संपलेल्या वर्षाचे प्रकल्प विकास खाते

दि ३१/०३/२०१६	खर्च	तक्ता	दि ३१/०३/२०१७	दि ३१/०३/२०१६	उत्पन्न	तक्ता	दि ३१/०३/२०१७
४८,७५०,७३२	प्रकल्प कामावरील खर्च	६	०	४,६४०,४६२	भाडे		४,६४०,४६४
३८,८१३,१५१	मुख्यालय प्रशासकीय खर्च	७	५६,७४५,०५९	४२०,८३७,९९०	व्याज मिळकत	१०	३७८,१६९,५७०
०	व्याज प्रदान वित्तीय खर्च	८	०	२३,०९६,८०३	इत्तर उत्पन्न	११	२८८,२९७,०५१
१,१३२,४६६,९४०	घसारा	४	१,१०७,३८०,७३२	७७२,९७१,६९५	चालू प्रकल्प कामावरील वर्ग केलेला निव्वळ भांडवल खर्च		४९३,४९८,१३४
१,५१६,१२७	कर्ज उभारणी निर्लेखित खर्च	९	४८६,४२८				
१,२२१,५४६,९५०			१,१६४,६१२,२१९	१,२२१,५४६,९५०			१,१६४,६१२,२१९

ठिकाण : औरंगाबाद

दिनांक : ७/२/१९



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गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

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मार्च ३१, २०१७ च्या ताळेबंदात अंतर्भूत असलेला तक्ता

विवरण	वर्ष ३१.०३.२०१७	वर्ष ३१.०३.२०१६
तक्ता क्र १ शासकीय अनुदान		
महामंडळ वर्ग केलेल्या मालमत्तेची निव्वळ कीमत	१५९,२३३,२१०,७६५	१४६,५७४,९६८,७६५
महाराष्ट्र शासनाने चालू वर्षात दिलेले अंशदान	८,५२२,२०१,०००	१२,६०८,२४२,०००
अधिक : महाराष्ट्र सरकारला वर्ग केलेले हमी शुल्क	७७,६१०,०००	५०,०००,०००
	१६७,८३३,०२१,७६५	१५९,२३३,२१०,७६५
तक्ता क्र २ अनुदान		
महाराष्ट्र शासनाकडून प्राप्त झालेले वर्षभरातील अनुदान		
महसूल खात्यातून पुनर्वसित प्रकल्पग्रस्त योजना व इतर तत्संबंधात कामासाठी	१,३३९,१८६,५३२	१,३३९,१८६,५३२
कर्ज रोख व्याजासाठी	११,२३४,७२५,११०	११,२३४,७२५,११०
वनवासी सुधार प्रकल्प अनुदान	१,४९९,४०५,३५०	१,४३९,८८९,३५०
इतर अनुदान	४,०१०,५४९,०७८	३,७३४,९१४,०७८
कर्जरोखे परत करण्यासाठी मिळालेले अनुदान	१६,३९९,९००,०००	१६,३९९,९००,०००
ए आय बी पी अनुदान	३४,८९९,६६४,०००	२७,१३०,१६४,०००
टंचाई अनुदान	२,९७३,९१६,०००	२,९७३,९१६,०००
लेन्डी प्रकल्पासाठी अनुदान	१,९७२,३६७,०००	१,९७२,३६७,०००
पूरग्रस्त पुनर्वसन अनुदान	१,५८१,९०६,०००	१,५५०,९९३,०००
महाराष्ट्र पाठबंधारे वित्तीय सहकारी निगम	२,३०२,०५४,०००	२,३०२,०५४,०००
बँक व इतर व्याज	१,३२४,४७१,०८७	१,३२४,४७१,०८७
एकूण	७९,५३०,१४४,१५७	७९,३९४,५८०,१५७

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

ठिकाण : औरंगाबाद

दिनांक : ७/२/१९



[Signature]

कार्यकारी संचालक

[Signature]
मु ले वि अधिकारी

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[Signature]

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गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

मार्च ३१, २०१७ च्या ताळेबंदात अंतर्भूत असलेला तक्ता

विवरण	वर्ष ३१.०३.२०१७	वर्ष ३१.०३.२०१६
तक्ता क्र ३		
चालू दायित्व व तरतुदी		
सामुग्रीपोटी किरकोळ देणी	१२,५१६,५५८	१२,५१६,५५८
इतर खर्चापोटी दायित्व	६६,९६६,५८२	६६,९३०,२७३
इतर खर्चापोटी दायित्व 01/१०/९८	९२५,३०५,५०१	९२५,३०५,५०१
ठेवी	२,३२६,८५७,९९८	२,२७४,९३४,८९७
कंत्राटदाराकडून	२२,५६४,१६३	२८,४१९,९७४
कर्मचाऱ्याकडून इतर	१,४११,०३०,४५३	१,४७२,४६६,४९३
इतर	१५,३६५,४९१	१५,२१२,०२५
देय आस्थापना खर्च	६,४९७,८७०	६,७०७,९९२
देय आस्थापना खर्च कोषागर	८५,६३०,३२६	५४,४५९,६०४
शासकीय देणे	१,४२०,०००,०००	१,४२०,०००,०००
अग्रीम महाजेनको	१४,६५२,६४५	१३,५४५,३१९
उगम कर व विक्री कर कपात		
एकूण	६,३०७,३८७,५८७	६,२९०,४९८,६३६

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

ठिकाण : औरंगाबाद

दिनांक : ७/२/१९

कार्यकारी संचालक

मु ले वि अधिकारी



For KAILASH & ASSOCIATES

CA K. M. AGRAWAL
M. NO. 041326

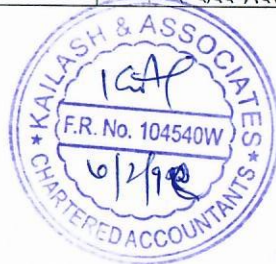
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गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद
मार्च ३१, २०१७ च्या ताळेबंदात अंतर्भूत असलेला तक्ता
तक्ता ४ : स्थावर मालमत्ता

विवरण	वर्ष ३१.३.२०१६	या वर्षात वर्ग केलेली रु.	या वर्षात वाढीव रु	एकूण	या वर्षातील विक्री वर्ग	या वर्षातील घसार	वर्ष ३१.०३.२०१७
पूर्ण झालेले प्रकल्प							
मोठे प्रकल्प	४६,८०९,७५६,१८६		८७,४५२,६८५	४६,८१७,२०८,८७१	०	९३७,९४४,१७७	४५,९५९,२६४,६९४
मध्यम प्रकल्प	९४०,८१६,३८२		१५६,२७४,६६५	१,०९७,०९१,०४७	०	२१,९४१,८२१	१,०७५,१४९,२२६
लहान प्रकल्प	२,७४३,३४९,०९०		३,४००,०८६	२,७४६,७४९,१७६	०	५४,९३४,९८४	२,६९१,८१४,१९२
इमारत							
निवासी	५१७,०१८,११५	०		५१७,०१८,११५	०	३,८५०,९०६	४१९,१६७,२०९
अनिवासिकार्यालयीन	२८५,५०४,१९५	०		२८५,५०४,१९५	०	१८,५५०,४१९	२५६,९५३,७७६
तात्पुरते	५१,११४,३६४	०		५१,११४,३६४	०	५,११४,४३६	४६,००२,९२८
यंत्रसामुग्री	१४८,८५३,५५०	०		१४८,८५३,५५०	२,४८५	१४,८८५,१०६	१३३,९६५,९५९
वाहन	८०,४७०,४५०	०		८०,४७०,४५०	६३५,६९७	११,९७५,२१३	६७,८५९,५४०
कार्यालयीन साहित्य	३१,६६७,९४०		२८४,४६५	३१,९५२,४०५	०	३,१९५,२४१	२८,७५७,१६४
फर्निचर व फिक्चार	५९,०२५,२०८		८०३,३८१	५९,८२८,५८९	०	२,९९१,४२९	५६,८३७,१६०
एकूण अ	५१,६६७,५७५,४८०	०	२४८,२१५,२८२	५१,९१५,७९०,७६२	६३८,१८२	१,१०७,३८०,७३२	५०,८०७,७७१,८४८
चालू असलेली प्रकल्प कामे							
मोठे प्रकल्प	७८,९४३,३५०,८८७		१२,१५९,६२४,४३७	९१,१०२,९७५,३२४			९१,१०२,९७५,३२४
मध्यम प्रकल्प	३५,४८२,७७५,५०१		२,११६,००४,९०२	३७,५९८,७८०,४०३			३७,५९८,७८०,४०३
लहान प्रकल्प	३४,३२६,२४८,०९७		१,६७०,६४३,६८७	३५,९९६,८९१,७८४			३५,९९६,८९१,७८४
जलविद्युत प्रकल्प	१,०१८,८१७,५४९		१५३,६७४,९८६	१,१७२,४९२,५३५			१,१७२,४९२,५३५
एकूण ब	१४९,७७१,१९२,०३४	०	१६,०९९,९४८,०२२	१६५,८७१,१४०,०४६	०	०	१६५,८७१,१४०,०४६
एकूण क (अ+ब)	२०१,४३८,७६७,५१४	०	१६,३४८,१६३,२९४	२१७,७८६,९३०,८०८	६३८,१८२	१,१०७,३८०,७३२	२१६,६७८,९११,८९४
मराठवाडा विभागाच्या फायदासाठी मकूखोविम ने कृष्णा खोऱ्यात चालूकेलेले प्रकल्प	१,४७९,०८८,०००	०		१,४७९,०८८,०००	०		१,४७९,०८८,०००
निव्वळ तुट या वर्षातील प्रकल्प विकास खात्यातून वर्ग केलेले व प्रकल्पावर खर्ची न टाकलेले	१६,८३७,०५७,०२४	०	४९३,४९८,१३४	१७,३३०,५५५,१५८	०		१७,३३०,५५५,१५८
एकूण	२१९,७५४,९१२,५३८	०	१६,८४१,६६१,४२८	२३६,५९६,५७३,९६६	६३८,१८२	१,१०७,३८०,७३२	२३५,४८८,५५५,०५२
अखेर वर्ष	२०६,६६०,९६२,१३६	०	१४,२२७,९५६,४७७	२२०,८८८,९१८,६१२	१,५३९,१३४	१,१३२,४६६,९४०	२१९,७५४,९१२,५३८

ठिकाण : औरंगाबाद

दिनांक : ७/२/१९



For KAILASH & ASSOCIATES

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ करिता

मुख्यलेखा व विवेक-अधिकारी कार्यकारी संचालक

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

मार्च ३१, २०१७ च्या ताळेबंदात अंतर्भूत असलेला तक्ता

विवरण	वर्ष ३१.०३.२०१७	वर्ष ३१.०३.२०१६
तक्ता क्र ५ चल संपत्ती उधार कर्ज व अग्रीम		
अ चलसंपत्ती बांधकाम साहित्य साठा व इतर व्यवस्थापनाच्या मोजमाप व माजुरीप्रमाणे	१६,०१४,८२३	१६,०१४,८२३
उगम कर कपात	७,९२२,७७२	७,५३१,४१२
रोख व बँक शिल्वक रोख शिल्वक	६६,२३५,०३९	२३,२८८,२२३
धनाकोषातील रक्कम चालू खाते	७७६,८२१,९१५	८१५,५३१,४६३
बचत खाते	९६२,५२०,७८८	८५९,४३१,३३२
अल्प मुदत खाते	६,४९४,८५७,२९६	६,००८,०२९,७९६
लघु मुदत ठेवीची	४,११०,६७८,६६४	३,६८०,०३१,११६
एकूण	१२,४३५,०५१,२९७	११,४०९,८५८,१६५
ब येणी व अग्रीम (तारण नसलेली परंतु उपलब्ध माहितीनुसार सुरक्षित) रोख इतर प्रकारे योग्य किमतीत येणी असलेली रक्कम पुरवठादाराना व कंत्राटदाराना अग्रीम विशेष भूसंपादन अधिकारी यांना दिलेले अग्रीम कर्मचारी यांना दिलेले अग्रीम म कृ वि म अग्रीम महाराष्ट्र शासनाकडून येणी म रा वि म दूरध्वनी व इतर करिता ठेवी न ताळेमेळ घातलेला समायोजन लेखा	१,४२०,९५२,९६६ ३३३,२६५,७४० ५२४,१२८,१६३ ५८,२०७,००९ ५३१,८५४,५८० ४०,१०१,५४५ २,८३८,४३७,१५७	१,४५६,३७१,०४३ ३३३,९४६,५१५ ५२४,१२८,१६३ ६३,७२७,७०२ ५३१,८५४,५८० ४०,१०१,५४५ २,८०३,३८९,३०७
एकूण ब	५,७४६,९४७,१६०	५,७५३,५१८,८५५
एकूण (अ+ब)	१८,१८१,९९८,४५७	१७,१६३,३७७,०२०

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

ठिकाण : औरंगाबाद

दिनांक : ७/२/१९

(Signature)

कार्यकारी संचालक

(Signature)
मु ले वि अधिकारी



For KAILASH & ASSOCIATES

(Signature)

CA K. M. AGRAWAL
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गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

मार्च ३१, २०१७ च्या ताळेबंदात अंतर्भूत असलेला तक्ता

विवरण	वर्ष ३१.०३.२०१७	वर्ष ३१.०३.२०१६
तक्ता क्र ६		
प्रकल्प कामावरील खर्च	०	४८,७५०,७३२
एकूण	०	४८,७५०,७३२
तक्ता क्र ७		
मुख्य कार्यालय प्रशासकीय खर्च		
वेतन	४०,५२४,०००	३४,३४०,५६७
प्रवास खर्च	९७१,९०७	७६०,५८७
अंतर्गत कराविषयक लेखापरीक्षण शुल्क महालेखापरीक्षण शुल्क	४६५,४०१	१,७०५,६३०
AG लेखापरीक्षण शुल्क	१,९९०,९५०	
सल्लाविषयक खर्च	१,२२६,६१९	८७९,६११
कार्यालयीन खर्च	११,५६६,१८२	१,१२६,७५६
एकूण	५६,७४५,०५९	३८,८१३,१५१
तक्ता क्र ८		
वित्तीय खर्च		
अ कर्ज रोखावरील व्याज		
मालिका ६	०	०
एकूण	०	०
तक्ता क्र ९		
संकिर्ण खर्च शनिर्लेखित न केलेला कर्जरोखावरील खर्च		
नोंदणी अधिकाऱ्यांचे शुल्क	४८६,४२८	१,४५८,१५२
विश्वस्त शुल्क	०	०
रेटिंग शुल्क	०	०
इतर खर्च	०	५७,९७५
एकूण	४८६,४२८	१,५१६,१२७
तक्ता क्र १०		
ठेवीवरील व्याज उत्पन्न		
व्याज FD	३५९,२०१,२५८	३९९,१७१,०४४
कंत्राटदाराकडील व इतर	१८,९६८,३१२	२१,६६६,९४६
एकूण	३७८,१६९,५७०	४२०,८३७,९९०
तक्ता क्र ११		
इतर उत्पन्न		
पाणी विक्री उत्पन्न	१८९,१८५,२४३	३,३७९,९३६
कंत्राटदाराकडून नोंदणी शुल्क	२५,९६०	५००
निविदा विक्री उत्पन्न	४२,९१७,३८६	१,९४२,९४८
सयंत्र व हत्यारे यांच्यापासून मिळालेले भाडे	७६,९७५	३२,०००
मतस्य व्यवसाय अधिकारापासून	५८५,०९७	१,२८२,५६१
दंड व व्याज	२२२,२९४	२३,४६२
किरकोळ प्राप्ती	५५,२८४,०९६	१६,४३५,३९६
एकूण	२८८,२९७,०५१	२३,०९६,८०३



For KAILASH & ASSOCIATES

गोदावरी मराठवाडा पाठबंधारे विकास महामंडळ, औरंगाबाद

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कार्यकारी संचालक

मु. ले. वि. अधिकारी

स्वतंत्र लेखा परिक्षण अहवाल

प्रति,

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद.

वित्तीय पत्रकांचा अहवाल

1. आम्ही गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ यांच्या वित्तीय पत्रकांचे लेखा परिक्षण केलेले आहे. ज्यामध्ये दि. 31 मार्च 2017 च्या ताळेबंदाचे तसेच सोबत जोडलेल्या त्याच दिवशीसोबत असलेल्या वर्षाअखेरच्या प्रकल्प विकास खाते, महत्वाच्या लेखा तत्वांचा सारांश आणि स्पष्टीकरणात्मक माहिती यांचा समावेश आहे.

2. वित्तीय पत्रके महामंडळाच्या व्यवस्थापनाची जबाबदारी

वित्तीय पत्रके तयार करणे जे महामंडळाच्या आर्थिक स्थिती, आर्थिक कार्यप्रदर्शन याचे योग्य व वाजवी स्थिती दर्शविते ती सर्व साधारणपणे भारतात स्वीकारल्या गेलेल्या लेखा तत्वानुसार व इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडियाने निर्दिष्ट केलेल्या लेखा मानकाचा समावेश आहे. या जबाबदा-यांमध्ये महामंडळाच्या मालमतांचे रक्षण करणे तसेच लबाडी आणि इतर अनियमितता रोखण्यासाठी व कायद्याच्या तरतुदीनुसार पुरेसे लेखा अभिलेख्यांची देखभाल करणे देखील समाविष्ट आहे. योग्य लेखा धोरणांची निवड, वाजवी व विवेकपूर्ण निर्णय आणि अनुमान काढणे आणि अंतर्गत वित्तीय नियंत्रणाची आखणी, अंमलबजावणी आणि देखभाल, जे लेखा अभिलेख्यांची अचूकता आणि संपूर्णता सुनिश्चित करणसाठी प्रभावीपणे कार्य करत होते, जे अर्थिक, निःशुल्क दृष्टिकोन दर्शवितात आणि भौतिक गैरवर्तनापासून मुक्त असतात अशा वित्तीय विधानांची पूर्तता आणि सादरीकरणाशी संबंधित असतात.

लेखा परिक्षकाची जबाबदारी

3. या वित्तीय पत्रकांवर आमच्या लेखापरीक्षणाच्या आधारे मत व्यक्त करणे ही आमची जबाबदारी आहे.

आम्ही कायद्याच्या तरतुदी, लेखा आणि लेखापरीक्षण मानके आणि अधिनियमाच्या तरतुदीनुसार लेखापरीक्षण अहवालात समाविष्ट करणे आवश्यक असलेल्या बाबींचा विचार केला आहे.

आम्ही आमचे लेखापरीक्षण हे इन्स्टिट्यूट ऑफ चार्टर्ड अकाउंटंट्स ऑफ इंडियाद्वारे जारी केलेल्या, लेखापरीक्षण मानकांप्रमाणे केलेले आहे. या मानकांनुसार आम्हाला नैतिक जबाबदारीचे पालन करणे तसेच वित्तीय पत्रके महत्वांच्या चुकांपासून



मुक्त आहेत याची वाजवी खात्री करण्याकरता लेखापरीक्षणाची आखणी करणे व पुर्णत्वास नेणे गरजेचे आहे.

लेखापरीक्षणामध्ये वित्तीय पत्रकांमध्ये असलेल्या संख्या व जाहीर माहिती संदर्भात पुरावे गोळा करण्यासाठी कार्यपध्दती सादर करणे याचा समावेश आहे. कार्यपध्दतीची निवड ही लेखापरीक्षकाच्या सुज्ञता ज्यामध्ये वित्तीय पत्रकांमधील चुक किंवा लबाडीमुळे झालेल्या महत्वाच्या चुकांच्या जोखमीचे मुल्यमापन याचा समावेश आहे. अशा जोखमीचे मुल्यमापन करताना लेखापरीक्षकाने महामंडळाच्या वित्तीय पत्रकाच्या तयारी व योग्य सादरीकरण संदर्भातील अंतर्गत नियंत्रण लक्षात घेतली आहेत. जेणेकरून परिस्थितीला अनुरूप लेखापरीक्षण कार्यपध्दतीची आखणी करता येईल. लेखापरीक्षणामध्ये स्वीकारण्यात आलेल्या लेखातत्वांची योग्यता व व्यवस्थापनाने केलेल्या अंदाजाची रास्तता तसेच वित्तीय पत्रकाचे सर्वसाधारण सादरीकरण यांच्या मुल्यमापनाचा समावेश आहे.

आमच्या मते गोळा केलेले लेखापरीक्षण पुरावे हे पुरेसे आहेत व आमच्या अभिप्रायाला योग्य आधार आहेत.

अभिप्राय


4. आम्हाला ज्ञात असलेल्या माहितीनुसार व मिळालेल्या स्पष्टकरणास ही वित्तीय पत्रके सोबत जोडलेल्या पुरवणी अहवाल, विभाग व मंडळाचे सहामाही अहवाल. लेखापध्दतीत वापरलेली लेखातत्वे व त्यावरील सुचना यामध्ये नमुद केलेले शेरे व सुचनांच्या अधिन राहून योग्य व वाजवी माहिती दर्शवतात.

अ) ताळेबंदाच्या बाबतीत 31.03.2017 रोजी महामंडळाच्या घडामोडीची स्थिती.

आ) प्रकल्प विकास खात्याच्या बाबतीत 31.03.2017 रोजी संपणाऱ्या आर्थिक वर्षात केलेल्या कामाचे मूल्य.

राकेश आर. अग्रवाल अँड असोसिएट्स करिता

चार्टर्ड अकाउन्टंट्स


राकेश आर. अग्रवाल

प्रोप्रायटर

M.No.100223



ठिकाण: औरंगाबाद

दिनांक : 09-10-2019

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद

लेखा पध्दतीत वापरलेली लेखा तत्वे व त्यावरील सूचना सन 2016-17.

महामंडळाची माहिती:

महामंडळा ची स्थापना गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ अधिनियमांतर्गत महाराष्ट्र राज्यातील मराठवाडा विभागातील सिंचन सुविधांच्या विकासासाठी करण्यात आलेली आहे.

तक्ता :- 13

अ आवश्यक लेखा तत्वे :-

1) सर्वसाधारण

1. महामंडळाने वापरलेली लेखातत्वे ही सातत्य राखणारी तसेच अशा प्रकारच्या लेख्यासाठी सर्वसाधारणपणे वापरात येणारी असल्यामुळे याचा विशेष उल्लेख करण्यात आला नाही.
2. महामंडळाची लेखे ही ऐतिहासिक किंमत या संकल्पनेवर आधारित आहेत. परंतु यामध्ये महाराष्ट्र शासनाकडून 01.10.1998 दिवशी व आतापर्यंत वर्ग करण्यात आलेल्या मालमत्ता व दायित्व यांच्या किंमती समाविष्ट नाहीत कारण त्या व्यवस्थापनाने दिलेल्या किंमतीवर ठरवलेल्या आहेत.
3. 31.03.2017 चे ताळेबंद व त्याच दिवशी संपत असलेल्या वर्षाच्या अखेरचे प्रकल्प विकास खाते हे कंपनी कायदा 1956 च्या परिशिष्ट 6 च्या नमुन्यात दाखवल्याप्रमाणे करण्यात आले आहे.
4. महामंडळाने वर्ष 2005-06 पासून रोख लेखा पध्दत अवलंबिली आहे. त्यामुळे रोख तत्वावर मिळणा-या उत्पन्नाच्या आणि खर्चाच्या महत्वपूर्ण बाबी दिसून येतात.
5. गो.म.पा.वि.म. कायदा व आयकर कायद्यानुसार प्रकल्प विकास खात्यातील तोटा हा चालू प्रकल्प कामांमध्ये भांडवल केला आहे.

अ) स्थावर मालमत्ता - मूर्त

1. 01.10.1998 रोजी व त्यापुढील वर्षात महाराष्ट्र शासनाकडून महामंडळाच्या वर्ग करण्यात आलेल्या स्थावर मालमत्तेची किंमत ही व्यवस्थापनाने दाखविलेली किंमत आहे.
2. स्थिर मालमत्ता किंमतीवर नमुद केली जाते. मालमत्तेची किंमतमध्ये त्याच्या खरेदी/बांधकाम खर्चाचा समावेश आहे. मालमत्ता इच्छित वापरासाठी कार्यरत स्थितीत आणण्यासाठी थेट गुणात्मक किंमतीचा समावेश आहे.



ब) घसारा .

या अहवालात महामंडळाने तरतुदीप्रमाणे स्थावर मालमतेवर घासऱ्याची तरतूद केलेली आहे.

अनु.	मालमत्ता	घसारा दर
१	वाहन	१५%
२	कार्यालयीन साहित्य	१०%
३	यंत्रसमुग्री	१०%
४	फर्निचर व फिक्चर	०५%
५	इमारत (निवासी)	०५%
६	इमारत (कार्यालयीन)	१०%
७	तात्पुरते बांधकाम	१०%

महामंडळाने प्रकल्प कामावर २% घासऱ्याची तरतूद केलेली आहे.

क) चालू स्थितीतील प्रकल्प कामे .

1. चालू स्थितीतील प्रकल्पावरील खर्चात त्या वर्षाच्या प्रत्यक्ष व अप्रत्यक्ष प्रशासकीय खर्चाच्या आस्थापना खर्च, वित्तीय खर्च, अग्रीम व इतर अशा त्या प्रकल्पावरील खर्चाचा समावेश आहे.
2. 01.10.1998 रोजीच्या प्रकल्पावरील चालू कामाची किंमत ही व्यवस्थापनाने दाखविलेली किंमत आहे.

ड) गुंतवणूक .

गुंतवणूकीचे मुल्यांकन मुळ किंमतीनुसार केले आहे.

ई) चल संपत्ती साठा .

- 1 साठ्याचे मूल्यांकन हे महामंडळाच्या विभागांनी दिलेल्या लेख्याप्रमाणे घेतलेले आहे साठ्याच्या किंमतीत कालापरत्वे आणि प्रत्यक्ष साठ्यातील तुटवडा झालेल्या घसरणी करता तरतुद करण्यात आलेली नाही.
- 2 महामंडळाच्या खर्चाचा काही भाग वसूल करण्याकरता सिंमेट, लोखंड इ. साठा मुल्य अधिक पध्दतीने वितरीत करते. साठा निलंबन खात्यात असणारी शिल्लक ही साठ्याच्या किंमतीत कालपरत्वे जी घसरण झाली आहे. त्यासमोर समायेजित करण्यात आली आहे.

फ) कर्मचारी लाभ योजना .

या महामंडळातील सर्व कर्मचारी हे महाराष्ट्र शासनाकडून आलेले प्रति नियुक्तीवर बदली कर्मचारी असल्यामुळे महामंडळाच्या व्यवस्थापनाने मंजूर केलेले ग्रज्युटी दायित्व हे महाराष्ट्र शासनाची जबाबदारी आहे. त्यामुळे महामंडळाने AS-15 अनुसार निवृत्ती सहभाग याची तरतुद केलेली नाही.



ग) चालू कर आणि स्थगित कर

1. आयकर अधिनियम 1961 च्या तरतुदीनुसार मोजण्यायोग्य करपात्र उत्पन्नाच्या संदर्भात देय ठरवलेली कर म्हणजे चालू कर.
2. स्थगित कर हा लेखा आणि करपात्र उत्पन्नामधील वेळेच्या फरकामुळे उद्भवलेला कर उत्तर दायित्वाच्या पध्दतीनुसार, सध्याच्या कराच्या दरावर, वेळेच्या फरकांमध्ये पारदर्शी फरक असणे अपेक्षित आहे.
3. महामंडळाकडे कोणतेही करपात्र उत्पन्न नाही. जसे की कर आकारणी व स्थगित करासाठी आवश्यक लेखा मानक -२२ नुसार अशी कोणतीही तरतूद केलेली नाही. संपत्ती कर :- महामंडळाच्या मालकीची सर्व वाहने ही प्रकल्पनिहाय कामासाठी वापरलेली आहेत. आयकर विभागाने संपत्ती करासाठी वर्ष 1999-2000 ते 2001-2002 साठी सरासरी रू. 14.8 लक्षाची मागणी केलेली आहे. महामंडळ हे 100% सरकारच्या मालकीचे असून वाहने हि परिक्षणासाठी आहेत त्यामुळे त्यावर संपत्ती कर लागू होत नाही या मथळ्याखाली महामंडळाने हा वाद पुणे ट्रिब्युनल पुढे मांडला आहे. त्याचप्रमाणे आयकर विभागाने संपत्ती वर्ष 2002-2003 ते 2007-2008 साठी सरासरी रू.8.93 लाखाची मागणी केलेली आहे. महामंडळाने हा वाद औरंगाबाद येथील संपत्ती कर विभागाच्या आयुक्त (याचिका) यांच्यासमोर मांडला आहे.



अ) लेखा तत्वा वरील सुचना :-

1) महाराष्ट्र सरकार कडूनचे अनुदान.

अ. चालू आर्थिक वर्षात महाराष्ट्र शासनाकडून रु.16783.30 कोटी (मागील वर्षी रु. 15923.32 कोटी) भांडवली अनुदान मिळाले त्यात 01/10/1998 रोजी वर्गवार केलेल्या संपत्तीची किंमत समाविष्ट आहे.

ब. 31 मार्च 2017 वर्षाअखेरची जमा/खर्चाची तफावत रु. 49.35 कोटी (मागील वर्षी रु.77.30 कोटी) चालू प्रकल्प कामाच्या भांडवली खर्चात टाकण्यात आलेली आहे.

2. रोखे

महामंडळाने सन 2016-17 दरम्यान सर्व शिल्लक रोख्यांची परतफेड केली आहे. जारी केलेले सर्व रोखे महामंडळाच्या काही मालमतां तारण ठेवून व महाराष्ट्र सरकारकडून नियुक्त केलेल्या खात्यात प्राप्त झालेल्या निधीवर प्रथम शुल्क आकारून देण्यात आलेले आहे. तसेच देय व्याज आणि मुद्दल परतफेड या दोन्ही बाबतीत महाराष्ट्र सरकारव्दारे हमी दिली जाते.

3) खालील आकस्मिक दायित्वासाठी तरतूद करण्यात आलेली नाही. अपूर्ण प्रकल्प कामे, महामंडळावर केलेले विविध प्रकारचे दावे, आणि आर.टी.ओ. ज्यांचे दायित्व म्हणून निर्धारण करता येत नाही.

4) मंडळ विभागीय कार्यालयादरम्यान झालेल्या व्यवहारांची व त्याचा मेळ घालण्याचे काम अद्याप पूर्ण झालेले नाही.

5) आंतर विभागीय शिल्लक निव्वळ रु. 283.84 कोटी डेबिट (मागील वर्षी अखेर रु.280.33 कोटी शिल्लक डेबिट) ही मिळवणी न झालेल्या मंडळाच्या ऑपरेशन आणि कलेक्शन खात्यातील शिल्लक आहे त्या रक्कमाचे मेळ घालणे आहे.

6) ताळेबंदात दाखवलेल्या विविध अचल संपत्ती उदा. जमीन, इमारत आणि प्रकल्प कामे यांचे मालकी हक्क अजूनपर्यंत जमीन हस्तांतरण कायद्याच्या तरतूदीप्रमाणे महामंडळाकडे वर्ग करण्यात आलेले नाहीत.

7) महामंडळाच्या चालू स्थितीतील प्रकल्प खात्यातील शिल्लक पूर्ण झालेली धरणे आणि योजना. चालू स्थितीतील प्रकल्प यामध्ये वर्गीकरण करणे गरजेचे आहे.



8) घसरा .

या अहवालात महामंडळाने तरतुदीप्रमाणे स्थावर मालमतेवर घासऱ्याची तरतूद केलेली आहे.

अनु.	मालमत्ता	घसरा दर
१	वाहन	१५%
२	कार्यालयीन साहित्य	१०%
३	यंत्रसमुग्गी	१०%
४	फर्निचर व फिक्चर	०५%
५	इमारत (निवासी)	०५%
६	इमारत (कार्यालयीन)	१०%
७	तात्पुरते बांधकाम	१०%

महामंडळाने प्रकल्प कामावर २% घासऱ्याची तरतूद केलेली आहे.

- 9) मंडळ धरणाचे बांधकाम सामाजिक बांधिलकीतून करत असून त्यात कोणताही व्यावसायिक हेतू नाही त्यामुळे कॅशफ्लो (As Per AS-3) करणे गरजेचे नाही.
- 10) मागील वर्षातील रकमा आकडे आवश्यकतेनुसार सुसंघटीतरीत्या त्या त्या खात्यात पुनः वर्ग करण्यात आल्या आहेत.
- 11) देणे येणी व अग्रिम यातील शिल्लक महामंडळाने मान्य केली आहेत.

राकेश आर. अग्रवाल अँड असोसिएट्स करिता

चार्टर्ड अकाऊन्टंट्स



राकेश आर. अग्रवाल

प्रोप्रायटर

M.No.100223



ठिकाण: औरंगाबाद

दिनांक : 09-10-2019

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद

नियंत्रक व महालेखापरिक्षक यांनी गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद चा दिनांक 31 मार्च 2017 अखेर केलेला स्वतंत्र लेखा अहवाल.

प्रस्तावना-

- (1) नियंत्रक व महालेखापरिक्षक (कर्तव्य, अधिकार आणि सेवेच्या शर्ती) अधिनियम-1971 मधील कलम क्र-19(3) तसेच गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ अधिनियम-1998 मधील कलम-47 (2)अन्वये गोदावरी मराठवाडा पाटबंधारे विकास महामंडळाच्या दिनांक 31/03/2017 रोजीच्या ताळेबंदाचे तसेच प्रकल्प विकास लेखा परिक्षण आम्ही केले आहे. सदरच्या वित्तीय प्रपत्रात गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ 3 मुख्य अभियंता कार्यालय, 7 मंडळ कार्यालय, 48 विभागीय कार्यालय यांच्या लेख्यांचा समावेश आहे. वार्षिक लेखे ही महामंडळाची जबाबदारी आहे. आम्ही केलेल्या लेखा परिक्षणावर आधारित वार्षिक लेख्यांवर मत व्यक्त करण्याची जबाबदारी आमची आहे.
- (2) लेखांकना संबंधीत वर्गीकरण, खात्रीकरण तसेच सूयोग्य लेखांकन पध्दती, मानके व लेखे ठेवणे विषयक पध्दती इ. वर भारताचे नियंत्रक व महालेखाकार यांचे शिरे, स्वतंत्र लेखा परिक्षा अहवालात समाविष्ट करण्यात आलेली आहेत. विहित कायदे, नियम, विनियम (प्राधान्यता व नियमितता) आणि परिणाम तथा कार्यक्षमतेबाबतची मते इ. अनुसरून आर्थिक व्यवहारांच्या लेखा परिक्षणातील शिरे स्वतंत्ररित्या निरीक्षण अहवालाद्वारे वा नियंत्रक व महालेखापरिक्षक यांच्या लेखा परिक्षणतील अहवालाद्वारे कळविण्यात आलेली आहेत.
- (3) भारतात सर्वसाधारणपणे स्वीकृत करण्यात आलेल्या लेखा परिक्षणाचे मानकानुसार आम्ही लेख्यांचे लेखा परिक्षण केले आहे. वार्षिक लेखे हे सर्वसाधारणपणे दोष रहित असल्याची खात्री पटविण्यासाठी मानकानुसार आम्ही नियोजन व लेखा परिक्षण करावे असे या मानकानुसार अपेक्षित आहे. सदरचे लेखा परिक्षण हे लेखे व त्या पृष्ठथर्य जोडलेली सोबतची वित्तीय विवरणे, कागदपत्रे या आधारे केलेले आहे. लेखा परिक्षणात व्यवस्थापने विचारात घेतलेली लेखांकनाची मुलतत्त्वे, लेखांकनाची विवरणपत्रे, तक्ते, लेख्यांचे सादरीकरण इ. बाबी विचारात घेतलेल्या आहेत. आम्हास विश्वास आहे की, आम्ही व्यक्त करित असलेल्या मतांना आम्ही केलेल्या परिक्षणाचा पुरेसा आधार होऊ शकतो. लेखा परिक्षणाचे मत देतांना सर्वकष बाबींच्या आधारे निर्णय घेण्यात आलेला आहे.
- (4) आम्ही केलेल्या लेखा परिक्षणाचे आधारे आम्ही अहवाल सादर करतो की,
 - (i) आमच्या ज्ञानानुसार व विश्वासानुसार लेखा परिक्षणाकरीता आवश्यक असलेली सर्व प्रकाराची माहिती तथा स्पष्टीकरणे आम्ही प्राप्त केली आहे.
 - (ii) गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ अधिनियम-1998 च्या क्र-IV मधील कलम-47(1) मध्ये महामंडळाने मान्य केलेल्या नमुन्यात ताळेबंद व नफा-तोटा पत्रक तयार करण्यात आलेले आहे.
 - (iii) गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ अधिनियम क्र. 4 च्या नियम-1998मधील कलम-47 (1) नुसार योग्य ती लेखा पुस्तके व संबंधीत आवश्यक असलेली सर्व संबंधीत अभिलेखे योग्यरित्या ठेवलेली आहेत, असे आमचे मतानुसार व आम्ही तपसणी केलेल्या लेख्यातून दिसून आले आहे.

आम्ही पुढील पानावर अहवाल देत आहोत.....

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद

नियंत्रक व महालेखापरिक्षक यांनी गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद चा दिनांक 31-मार्च-2017 अखेर केलेला स्वतंत्र लेखा अहवाल.

ताळेबंद

अ. दायित्व

अ.1. भांडवली अंशदान (परिशिष्ट क्र. I) : ₹ 16783.30 कोटी.

सन 2016-17 वर्षात भांडवली अंशदानामध्ये महाराष्ट्र शासनाकडून वेतन अनुदाना पोटी प्राप्त झालेल्या ₹ 166.86 कोटीचा समावेश आहे. महाराष्ट्र शासनाकडील भांडवली अंशदान (परिशिष्ट क्र. - I) मध्ये 'वेतन अनुदान' समाविष्ट करण्याऐवजी हे (परिशिष्ट क्र. II) मध्ये समाविष्ट केल्यामुळे भांडवली अंशदान ₹ 166.86 कोटीने कमी दिसत आहे.

अ.2 चालू दायित्व आणि तरतुदी (परिशिष्ट क्र. III) ₹ 630.74 कोटी

अ.2.1 किरकोळ ऋणको

वरील शिर्षामध्ये किरकोळ माल पुरवठ्याचे ऋणको ₹ 1.25 कोटी इतके आहेत, सन 2016-17 या वर्षातील महामंडळांतर्गत असलेल्या सर्व विभागांच्या एकत्रित मासिक लेखा (फॉर्म 103) मध्ये ₹ 22.49 कोटी इतकी शिल्लक दिसून येते. किरकोळ ऋणको च्या दोन्ही अहवालात रू. 21.24 कोटीचा फरक दिसत आहे. त्याचा ताळमेळ घातलेला नसल्यामुळे चालू दायित्व आणि तरतुदी कमी दिसत आहे त्यामुळे प्रकल्प विकास खाते ₹ 21.24 कोटीने कमी दिसत आहे.

अ.2.2. 01/10/1998 पुर्वीच्या खर्चासाठी दायित्व (परिशिष्ट क्र. III) - चालू दायित्व व तरतुदी ₹ 92.53 कोटी

वरील शिर्षामध्ये 01/10/1998 पुर्वीचे ₹92.53 कोटी हे प्रदीर्घ काळ प्रलंबित असलेल्या दायित्वाचा 19 वर्षांचा कालावधी उलटून गेल्यानंतर ही निपटारा झालेला नाही. सदरील निपटारा होण्यासाठी प्रत्यक्ष दायित्व किती आहे हे महामंडळाने अद्याप निश्चित केलेले नाही. परिणामी योग्य व सत्य आकडेवारी वार्षिक लेख्यांमध्ये दिसून येत नाही. त्यामुळे दायित्व त्या मर्यादेपर्यंत जास्त दिसून येते.

अ.2.3 अनामत (परिशिष्ट-III)- ₹376.04 कोटी.

वरील शिर्षामध्ये सार्वजनिक बांधकाम ठेवी ₹ 376.04 कोटी दिसून येते, परंतु महामंडळांतर्गत कार्यरत असलेल्या सर्व विभागांच्या मासिक लेखे (फॉर्म-73) नुसार सन 2016-17 साठी ₹ 301.68 कोटी दिसून येते. सदरील ताळमेळ घातलेला नसल्यामुळे चालू दायित्व आणि तरतुदी (परिशिष्ट- III) ₹74.37 कोटीची तफावत दिसून येते. त्यामुळे (परिशिष्ट-III) चालू दायित्व आणि तरतुदी त्या मर्यादेपर्यंत जास्तीचे दिसून येते.

ब मालमत्ता

ब 1 स्थावर मालमत्ता

ब.1.1 स्थावर मालमत्ता (परिशिष्ट-IV) - ₹ 23548.86 कोटी

वरील शिर्षामध्ये स्थावर मालमत्ता चे मूल्य ₹ 23548.86 कोटी दर्शविलेले आहे. यामध्ये ₹4972.62 कोटीची प्रकल्पाची कामे पूर्ण झालेली आहेत व ₹ 16587.11 कोटीची प्रकल्पांची कामे प्रगतीपथावर आहेत.

पूर्ण झालेल्या प्रकल्पांच्या मूल्यामध्ये प्रत्येकवेळी प्रकल्पांद्वारे वापरलेल्या जमिनीचे मूल्य समाविष्ट करणे आवश्यक आहे. तथापि, पूर्ण झालेल्या प्रकल्पांच्या खर्चाचा तपशील लेखापरिक्षण करण्यासाठी दर्शविला गेला नाही ज्यामुळे प्रकल्प खर्चामध्ये जमीन खर्चाचा समावेश असल्याचे लेखापरिक्षण करणे शक्य झाले नाही. त्यामुळे पूर्ण झालेल्या प्रकल्पांचे मूल्य "प्रकल्पाची कामे प्रगतीपथावर" वरून "प्रकल्पांची कामे पूर्ण" वर हस्तांतरित करण्याची कार्यवाही केली गेली नाही. त्यामुळे प्रगतीपथावर असलेले प्रकल्प व पूर्ण झालेले प्रकल्प यांची योग्य व सत्य आकडेवारी वार्षिक लेख्यांमध्ये दिसून येत नाही.

ब 1.2 बांधकाम पुर्ण झालेले प्रकल्प (परिशिष्ट-IV)- ₹ 4972.62 कोटी.

वरील शिर्षामध्ये पूर्ण झालेल्या मोठे मध्यम व लघु प्रकल्पांचे मूल्य ₹ 4972.62 कोटी दर्शविलेले आहे. संबंधित पूर्ण झालेल्या प्रकल्पातील ताळेबंद आणि लेजर खात्यात नमूद केलेल्या रकमेच्या आकडेवारीची तुलना केली असता लेजर खात्यात दाखविलेल्या रकमेपेक्षा स्थावर मालमत्ता ₹ 23.71 कोटीपेक्षा जास्त दिसून येते. 31-मार्च-2017 रोजी संपलेल्या वर्षाचे वार्षिक खाते आणि लेजर खाते खालीलप्रमाणे आहे

(रक्कम रुपयात)

अ.क्र.	पूर्ण झालेले प्रकल्पांची नावे	ताळेबंदानुसार रक्कम	लेजर खात्यानुसार रक्कम	तफावत
1.	मोठे	45959264694	45871812009	77452685
2.	मध्यम	1075149226	918874561	156274665
3.	लघु	2691814192	2688414106	3400086
	एकुण	49726228112	49479100676	237127436

अशा प्रकारे स्थावर मालमत्ता' ची किंमत ₹ 23.71 कोटींनी जास्त दिसून येते.

तपासणीसाठी निवडलेल्या दोन विभागातील पाच प्रकल्पांच्या संदर्भात मार्च 2017 च्या मासिक खात्यात दर्शविलेल्या आत्तापर्यंतची भांडवली खर्चाची रक्कम ₹ 268.74 कोटी होती. सदरील पाच प्रकल्पांच्या भांडवली खर्च Trial Balance नुसार ₹192.46 कोटी इतकी येते. अशा प्रकारे Trial Balance मधील पाच प्रकल्पांची आकडेवारी मासिक लेख्यांमधील आकडेवारीपेक्षा ₹ 76.28 कोटीने कमी दिसून येते.

ब 1.3 उत्पन्नापेक्षा जास्त खर्च (परिशिष्ट -IV) रु. 1733.06 कोटी.

यामध्ये मार्च 2016 अखेर 'प्रकल्प विकास खात्यांमधून हस्तांतरित केलेल्या उत्पन्नापेक्षा जादा खर्च' प्रकल्प कामांवर न दर्शविल्यामुळे प्रलंबित असलेली तुटीची रक्कम ₹ 1683.71 कोटी आहे.

सन 2016-17 मध्ये प्रकल्प व विकास खात्यातून ₹ 49.35 कोटींची यामध्ये भर पडली आहे. अशा प्रकारे मार्च 2017 अखेर प्रकल्पांच्या कामांसाठी. ₹1733.06 कोटींच्या निव्वळ तुटीची रक्कम विभागणीसाठी प्रलंबित होती.

पूर्ण झालेल्या प्रकल्पांना निव्वळ तुटीच्या विभागणीसाठी महामंडळाने कोणतेही धोरण ठरविलेले नाही. निव्वळ तुटीची विभागणी न केल्यामुळे प्रकल्पांचे मुल्य त्या मर्यादेपर्यंत कमी दर्शविले गेले आहे.

ब 2 चालू मालमत्ता, कर्ज आणि अग्रिम (परिशिष्ट -V) ₹ 1716.34 कोटी

ब 2.1 चालू मालमत्ता (परिशिष्ट -V अ)

ब 2.1.1. चालू मालमत्ता, कर्ज आणि अग्रिम कमी दर्शविण्या बाबत.

परिशिष्ट -5 अ 'चालू मालमत्ता, कर्ज आणि अग्रिम'मध्ये साठा भांडार व सुटे भाग 'यांचा ₹1.60 कोटींचा समावेश आहे. तर, मासिक लेख्यानुसार (फॉर्म-98) सन 2016-2017 मध्ये महामंडळातील सर्व विभागांचा ₹3.76 कोटी इतक्या रकमेचा साठा दिसून येतो.

असे निदर्शनास आले आहे की नांदुर मधमेश्वर कालवा विभाग वैजापुर यांनी मासिक लेख्यातील फॉर्म - 98 मध्ये वजा रक्कम दर्शविलेली आहे. याबाबत अभिलेख्यात कोणतेही स्पष्टीकरण आढळून आलेले नाही. अशा प्रकारे ₹2.16 कोटीचा ताळमेळ न घातल्यामुळे चालू मालमत्ता, कर्ज आणि अग्रिम त्या मर्यादेपर्यंत कमी दर्शविलेले आहे.

ब 2.2 कर्ज आणि अग्रिम (परिशिष्ट -V ब)

ब 2.2.1 चालू मालमत्ता, कर्ज आणि अग्रिम कमी दर्शविण्या बाबत.

(फॉर्म क्र. 105- संकिर्ण सार्वजनिक बांधकाम अग्रिम)

परिशिष्ट -5 ब सन 2016-17 मध्ये महामंडळाकडून देण्यात आलेल्या विविध अग्रिम/ ठेवी म्हणून 'कर्ज आणि अग्रिम' ₹95.57 कोटी दर्शविते. तर, त्याच वर्षी महामंडळा अंतर्गत असलेल्या सर्व विभागांच्या मासिक लेख्यात (फॉर्म-105) अग्रिम मुल्य ₹120.34 कोटी दर्शविले गेले आहे. अशा प्रकारे ₹24.77 कोटीचा ताळमेळ न घातल्यामुळे चालू मालमत्ता, कर्ज आणि अग्रिम त्या मर्यादेपर्यंत कमी दर्शविलेले आहे.

ब 2.2.2 विशेष भूसंपादन अधिकारी यांना अग्रिम (परिशिष्ट क्र. V ब) -₹ 52.41 कोटी

निरनिराळ्या विशेष भूसंपादन अधिकारी यांना अग्रिम रक्कम प्रदान केल्याचे दिसते जे की निरनिराळ्या भूधारकांना प्रत्यक्ष प्रदान करून भूसंपादनावर समायोजन करावयास पाहिजे होते. त्यामुळे कर्ज व अग्रिम (परिशिष्ट क्र. V ब) जास्तीचे दिसतात व स्थावर मालमत्ता पूर्ण झालेल्या प्रकल्पाची कामे /प्रगती पथावर असलेल्या प्रकल्पाची कामे (परिशिष्ट क्र. 5) ₹52.41 कोटीने कमी दिसून येतात.

ब 2.2.3 महाराष्ट्र शासनाकडून वसूल पात्र रक्कम (परिशिष्ट क्र. 5 ब)- ₹ 53.19 कोटी

दि.01.10.1998 पुर्वीची महाराष्ट्र शासनाकडून वसूल पात्र रक्कम ₹53.19 कोटी दर्शविली आहे.सदरील अग्रिम वसूल होण्याची संधी नसल्यामुळे ती रक्कम लेख्यातुन निर्लेखित करावयास पाहिजे. मागील 4 वर्षांपासुन सदरील प्रकरणी कोणतीही रक्कम वसूल करण्यात आलेली नाही. त्यामुळे कर्ज व अग्रिम त्यामर्यादे पर्यंत जास्तीचे दिसून येते.

क. सर्वसाधारण

क.1 वसुल होऊ शकणारी रोकड किंवा किंमत (परिशिष्ट क्र. V- ब) ₹142.10 कोटी.

ठेवीवरील वसुल होऊ शकणारा कामांवरील जादा खर्च, इतर संकीर्ण अग्रिम, कामांच्या अंमलबजावणीसाठी विभागांना आगाऊ रक्कम, विविध सार्वजनिक बांधकाम अग्रिम (एमपीडब्ल्यूए) आणि जुनी रोकड सेटलमेंट सस्पेंस खाती (सीएसएसए) बिले समायोजित करते. महामंडळाने या प्रगतीच्या प्रत्यक्ष पुनर्प्राप्तीचे मुल्यांकन केले नाही किंवा साशंक देणी बाबत तरतूद केली नाही किंवा ती खात्यात उघड केली नाही.

क. 2 घसारा आकारणीची तरतूद न करणे.

परिशिष्ट क्र.- 4: 'स्थावर मालमत्ता' मध्ये 31 मार्च 2017 पर्यंत पुर्ण झालेले प्रकल्प (₹4972.62 कोटी) आणि इतर स्थावर मालमत्तेवरी घसारा (₹108.15 कोटी) समाविष्ट आहे. लेखा पध्दतीत नमुद केलेल्या टक्केवारीनुसार घसारा आकारणी केल्यावर महामंडळाने लेख्याच्या विवरणपत्रातील मालमत्तेचे मूल्य दर्शविले आहे. गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ अधिनियमामधील भाग 44 (1) नुसार स्थावर मालमत्तेवर घसारा निधीची तरतूद केली नाही.

क 3 चालु दायित्व व तरतूद कमीने दर्शविण्या बाबत.

महाराष्ट्र शासनास दंडनिय व्याजासह देय असलेल्या हमी शुल्क ₹54.42 कोटी रक्कमेचा यात समावेश नाही. तथापि, वार्षिक लेखामध्ये यासंबंधी कोणताही खुलासा झालेला नाही.

क. 4 वार्षिक खात्यामधील अल्प मुदतीच्या ठेवीची रक्कम जास्त दर्शविण्या बाबत -(परिशिष्ट-V) ₹ 411.07 कोटी.

परिशिष्ट-4: चालु वार्षिक खात्यामधील चल मालमत्ता कर्ज व अग्रिम यामध्ये (परिशिष्ट-V) अल्प मुदतीची रक्कम ₹411.07 कोटी दर्शविण्यात आलेली आहे. परंतु महामंडळाच्या नोंदवही मध्ये अल्प मुदतीमध्ये गुंतविण्यात आलेली रक्कम ₹387.50 कोटी नमुद केलेली आहे. त्यामुळे चल मालमत्ता कर्ज व अग्रिम आणि अल्प मुदत या दोन्हीच्या रकमेमध्ये ₹23.57 कोटी चा फरक असल्यामुळे परिणामतः चालु दायित्व जास्तीने दिसून येते. तसेच , गुंतवणुक गोषवारा यामध्ये स्टेट बँक ऑफ हैदराबादमध्ये जमा झालेल्या ₹ 24.86 कोटीची रक्कम दर्शविली आहे. तथापि, वार्षिक खात्यात ठेवीचा उद्देश दिसून आलेला नाही. तसेच (-) ₹1.29 कोटी इतकी रक्कम बँक ऑफ बडोदा मधे मुदतठेवीत दिसून येते. सदरील रकमांचा ताळमेळ न घातल्यामुळे ताळेबंदातील योग्य व सत्य आकडेवारीवर परिणाम झालेला आहे.

क 5 विभागांतर्गत शिल्लक लेखा (परिशिष्ट क्र. V ब) -₹ 283.84 कोटी

या परिशिष्टामध्ये दर्शविल्या गेलेल्या ₹ 283.84 कोटी ची रक्कम संबंधित अंतिम खात्यामध्ये समायोजित करणे बाकी आहे. मागील स्वतंत्र लेखा अहवालामध्ये सदरील रक्कम नॉन-अॅडजस्टमेंट म्हणुन दाखविण्यात आले असूनही, सन 2016-17 मध्ये या आकडेवारीत ₹3.5 कोटी ने वाढ झाली आहे. विभागामधील आकडेवारीत झालेल्या वाढीचे समायोजन करण्यासाठी किंवा तफावतीसाठी योग्य यंत्रणेची कमतरता आहे.

क.6 चालु बँक खाते (परिशिष्ट 5) ₹77.68 लक्ष.

महामंडळाच्या सन 2016-17 च्या वार्षिक लेख्यांमध्ये व बँकेच्या चालु खात्याच्या स्टेटमेंट मध्ये 31 मार्च 2017 अखेरच्या शिल्लक रकमेमध्ये फरक दिसून येतो. वार्षिक लेख्यांमध्ये 31 मार्च 2017 अखेर महामंडळाच्या नऊ बँक खात्यामधील शिल्लक ₹ 77.68 कोटी दिसते. त्याच दिवशी बँकेच्या स्टेटमेंटमध्ये नऊ बँकातील चालू खात्यात ₹21.90 कोटी शिल्लक दिसते. ₹55.78 लक्ष तफावतीचा ताळमेळ आवश्यक आहे.

अशा प्रकारे ताळमेळ न घातल्यामुळे वार्षिक लेख्यात व बँक स्टेटमेंट मध्ये ₹55.78 कोटीचा फरक दिसतो त्यामुळे परिशिष्टामध्ये योग्य व सत्य आकडेवारी दिसून येत नाही.

लेखा परिक्षण अहवाल सोबतचे परिशिष्ट

1 . अंतर्गत लेखा परिक्षण पध्दतीचा पुरतेपणा

महामंडळांतर्गत 7 मंडळ कार्यालय, 48 विभागीय कार्यालय व उपविभागीय कार्यालय आहेत. परंतु अंतर्गत लेखापरिक्षण महामंडळस्तरावर केले जात नाही. अंतर्गत लेखा परिक्षण न करण्यामागचे कारण महामंडळामध्ये लेखा विषयक जाणकार कर्मचारी नसल्यामुळे होते.

2. अंतर्गत नियंत्रण पध्दतीची पर्याप्तता.

महामंडळात 3 मुख्य अभियंता कार्यालय, 7 मंडळ कार्यालय, 48 विभागीय कार्यालय आहेत. विभागातून मासिक लेखे प्राप्त होतात परंतु मासिक लेख्याचा एकत्रित गोषवारा महामंडळस्तरावर केला जात नाही. विभागातील आकड्यांचा ताळमेळ महामंडळाच्या आकड्यांसोबत ठराविक वेळी केला जात नाही. महामंडळाचा आकार विचारात घेता अंतर्गत नियंत्रण पध्दतीला बळकटी आणण्यासाठी वाव आहे.

3. स्थावर मालमत्तेची प्रत्यक्ष तपासणी करण्याची पध्दत

महामंडळाने स्थावर मालमत्ते बाबत नोंद ठेवली नाही आणि स्थावर मालमत्तेची तपासणी करण्याची कोणतीही पध्दत महामंडळाकडे नाही. वर्ष 2016-17 मध्ये स्थावर मालमत्तेची प्रत्यक्ष तपासणी केली नाही.

4. साहित्याची प्रत्यक्ष तपासणी करण्याची पध्दत.

महाराष्ट्र सार्वजनिक बांधकाम नियमावली मध्ये तरतुद केल्यानुसार महत्वाचे भांडार, हत्यार व सयंत्रे इ. ची मोजणी उपविभागीय अधिकारी यांनी करावयास पाहिजे, आणि अधिक्षक अभियंता यांनी एका विभागातून एका अधिका-याची प्रतिनियुक्ती दुस-या विभागात साठा तपासणी साठी करावी.

परंतु महामंडळाजवळ अशा विहित केलेल्या तपासणीच्या नोंदी/ अहवाल नाहीत ज्यामुळे देखरेखीचा अभाव व इस्ट परिणाम न साधणारे अंतर्गत नियंत्रण दिसून येते.

5. वैधानिक रकमांची वेळीच अदायगी करणेबाबत.

सहीXXXX
वरिष्ठ लेखाधिकारी,
अर्थिक विभाग

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद
यांचे सन 2016-17 या अर्थिक वर्षातील स्वतंत्र लेखा अहवालावरील अनुपालन

ताळेबंद

अ. दायित्व

अ1. भांडवली अंशदान (परिशिष्ट क्र. I) : ₹ 16783.30 कोटी.

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ ही प्रकल्प बांधकाम करणारी संस्था आहे आणि प्रकल्पांसाठी पूर्णपणे सरकारच्या अनुदानावर अवलंबून आहे. गोदावरी मराठवाडा पाटबंधारे विकास महामंडळास उपक्रम म्हणून स्वतंत्रपणे मिळालेला कोणताही महसूल नसल्यामुळे, त्याचे सर्व अनुदान त्याद्वारे राबविल्या जाणाऱ्या सर्व प्रकल्पांसाठी शेवटी भांडवल केले जाते.

1998 पासून महामंडळाच्या भांडवली अंशदानामध्ये पगाराच्या अनुदानाचा समावेश करित आहे.

अ.2 चालू दायित्व आणि तरतुदी (परिशिष्ट क्र. III) ₹ 630.74 कोटी

अ.2.1 किरकोळ ऋणको

सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

अ.2.2. 01/10/1998 पुर्वीच्या खर्चासाठी दायित्व (परिशिष्ट क्र. III) - चालू दायित्व व तरतुदी ₹92.53 कोटी

वार्षिक लेख्यामध्ये दर्शविलेल्या रकमेमध्ये विभाग / मंडळ कार्यालयाची आकडेवारी समाविष्ट आहे जी 1.10.1998 पूर्वी बंद / हस्तांतरित केली गेली आहे. ही रक्कम सर्व विभागांच्या खात्यांच्या पडताळणी आणि ताळमेळाची प्रक्रीया पूर्ण झाल्यानंतर समायोजित / सुधारली जाईल.

अ.2.3 अनामत (परिशिष्ट-III)- ₹376.04 कोटी.

सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

ब मालमत्ता

ब 1 स्थावर मालमत्ता

ब.1.1 स्थावर मालमत्ता (परिशिष्ट-IV) -₹ 23548.86 कोटी

मंडळ / विभागीय कार्यालयांना संबंधित भूसंपादन अधिकारी यांचेकडून पूर्ण झालेल्या प्रकल्पांच्या भूसंपादनाच्या खर्चाचा तपशील मागविण्यास सांगण्यात आलेला आहे. हे भूसंपादन अधिकारी यांना अग्रिम या मधुन प्रकल्प खात्यात वर्ग केले जाईल.

पुर्ण झालेल्या प्रकल्पांबाबतची माहिती संबंधित कार्यालयाकडून मागविण्यात आली आहे. सदर सुधारीत माहिती प्राप्त झाल्यानंतर लेख्यांमध्ये अद्यावावत करण्यात येईल.

ब 1.2 बांधकाम पुर्ण झालेले प्रकल्प (परिशिष्ट-IV)- ₹ 4972.62 कोटी.

सन 2016-17 च्या ताळेबंदामध्ये समाविष्ट करण्यात आलेल्या रकमेमध्ये चालु वर्षातील वाढीव रकमेचा समावेश आहे.

सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

ब 1.3 उत्पन्नापेक्षा जास्त खर्च (परिशिष्ट – IV) ₹1733.06 कोटी

याबाबत धोरण ठरविण्याची प्रक्रीया चालू असून लवकरच निर्णयास्तव सादर करण्यात येईल.

ब 2 चालू मालमत्ता, कर्ज आणि अग्रीम (परिशिष्ट -V) ₹ 1716.34 कोटी

ब 2.1 चालू मालमत्ता (परिशिष्ट -V अ)

ब 2.1.1. चालू मालमत्ता, कर्ज आणि अग्रीम कमी दर्शविण्या बाबत.

सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

ब 2.2 कर्ज आणि अग्रीम (परिशिष्ट -V ब)

ब 2.2.1 चालू मालमत्ता, कर्ज आणि अग्रीम कमी दर्शविण्या बाबत.

(फॉर्म क्र. 105- सकिर्ण सार्वजनिक बांधकाम अग्रीम)

सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

ब 2.2.2 विशेष भूसंपादन अधिकारी यांना अग्रिम -(परिशिष्ट क्र. V ब) ₹ 52.41 कोटी

भूसंपादन अधिकारी यांचे कडून जोपर्यंत अग्रीम रकमेचे उपयोगिता प्रमाणपत्र प्राप्त होत नाही तो पर्यंत सदरील रक्कम भूसंपादन अधिकारी यांचेकडे अग्रीम म्हणुन राहिल. जेव्हा सदरील रकमेचे उपयोगिता प्रमाण पत्र प्राप्त होईल त्याच वेळेस भूसंपादन लेख्यात समायोजित होईल.

भूसंपादन अधिकारी यांचे कडून उर्वरित तपशील प्राप्त झाल्यानंतर समायोजन करण्याची कार्यवाही केली जाईल.

ब 2.2.3 महाराष्ट्र शासनाकडून वसूल पात्र रक्कम (परिशिष्ट क्र. V ब) ₹ 53.19 कोटी

महाराष्ट्र शासनाकडून वसूल पात्र असलेली रक्कम सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

क. सर्वसाधारण

क.1 वसुल होऊ शकणारी रोकड किंवा किंमत (परिशिष्ट क्र. V- B) - ₹142.10 कोटी

संबंधित मंडळ / विभाग कार्यालयांना सर्व लेख्यांची सद्यःस्थिती जाणून घेण्याचा बाबत कळविण्यात येईल आणि आवश्यक असल्यास तरतूद केली जाईल.

क. 2 घसारा आकारणीची तरतूद न करणे

महामंडळ घसाऱ्यासाठीचा निधी तयार करण्याच्या प्रक्रियेत आहे.

क 3 चालु दायित्व व तरतूद कमीने दर्शविण्या बाबत.

गोदावरी मराठवाडा पाटबंधारे विकास महामंडळ, औरंगाबाद रोख पध्दतीचा अवलंब करीत असल्यामुळे प्रदान न केलेल्या हमी शुल्कासाठी तरतूद करण्यात आली नाही.

क. 4 वार्षिक खात्यांमधील अल्प मुदतीच्या ठेवीची रक्कम जास्त दर्शविण्या बाबत (परिशिष्ट क्र. V) ₹411.07 कोटी

अल्प मुदतीच्या ठेवीमधील फरक हा विभागीय कार्यालयाने केलेल्या अल्प मुदत ठेवींच्या रकमेमुळे येतो त्या मुख्य कार्यालयात ठेवलेल्या मुदतठेवीच्या नोंदवहीमध्ये नोंदविण्यात येत नाहीत.

क 5 विभागांतर्गत शिल्लक लेखा (परिशिष्ट क्र. V ब) ₹ 283.84 कोटी

सर्व विभागाच्या लेख्याची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर विभागाच्या शिल्लकीतील फरक समायोजित /दुरुस्त करण्यात येईल.

क.6 चालु बँक खाते (परिशिष्ट 5) ₹77.68 लक्ष.

सर्व बँकेच्या बचत खात्यांच्या शिल्लक रकमेची तपासणी व ताळमेळ प्रक्रीया पुर्ण झाल्यावर शिल्लक रकमेमधील फरक समायोजित /दुरुस्त करण्यात येईल. त्यानंतर तो लेखापरिक्षणा करिता सादर करण्यात येईल.

लेखा परिक्षण अहवाल सोबतचे परिशिष्ट

1. अंतर्गत लेखा परिक्षण पध्दतीचा पुरतेपणा

अंतर्गत लेखापरीक्षण करण्यासाठी महामंडळाने सनदीलेखापाल (के एन डी अँड असोसिएट्स) यांना नियुक्त केले आहे, अंतर्गत लेखापरीक्षणाचे अहवाल महामंडळ कार्यालयात उपलब्ध आहेत.

2. अंतर्गत नियंत्रण पध्दतीची पर्याप्तता.

सर्व विभाग, मंडळे आणि मुख्य कार्यालयांच्या खात्यांचे संकलन आणि एकत्रीकरण करण्यासाठी महामंडळाने स्वतंत्र सनदीलेखापाल यांची नियुक्ती केलेली आहे. हे कार्य त्यांच्याद्वारे X - FA मध्ये केले जाते.

3. स्थावर मालमत्तेची प्रत्यक्ष तपासणी करण्याची पध्दत

संबंधित विभागाचे कार्यकारी अभियंता यांनी स्थावर मालमत्तेची प्रत्यक्ष तपासणी विहित कालावधीत केली आहे. स्थावर मालमत्तेची प्रत्यक्ष तपासण्याच्या नोंदी विभागीय स्तरावर ठेवण्यात येतात.

4. साहित्याची प्रत्यक्ष तपासणी करण्याची पध्दत.


महाराष्ट्र सार्वजनिक बांधकाम नियमावली मध्ये तरतुद केल्यानुसार महत्वाचे भांडार हत्यारे व संयंत्रे इ.ची मोजणी विभागीय स्तरावर केली जाते. हत्यारे व संयंत्रे आणि साठा तपासणीच्या नोंदी विभागीय स्तरावर घेतल्या जातात.

5. वैधानिक रकमांची वेळीच अदायगी करणेबाबत.

काही अभिप्राय नाही.


(अ.बा.नारें)

मुख्य लेखा व वित्त अधिकारी


(कि.भा. कुलकर्णी)
कार्यकारी संचालक



KAILASH & ASSOCIATES
Chartered Accountants

BALANCE SHEET OF



**GODAVARI MARATHWADA IRRIGATION
DEVELOPMENT CORPORATION
AURANGABAD**

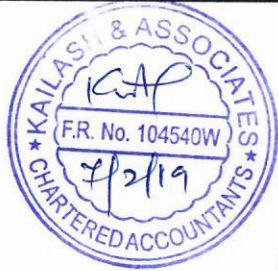
(Sinchan Bhavan, Jalna Road, Aurangabad-431005)

**For the Year
2016-17**

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

BALANCE SHEET AS ON 31.03.2017

PR. YR (31.03.2016)	LIABILITIES	SCH.	AMOUNT	PR. YR (31.03.2016)	ASSETS	SCH.	AMOUNT
159,233,210,765	<u>CAPITAL ACCOUNT</u> (Contribution From Govt of Maharashtra)	I	167,833,021,765	219,754,912,538	<u>FIXED ASSETS :</u>	IV	235,488,555,052
				17,163,377,020	<u>CURRENT ASSETS :</u>	V	18,181,998,457
71,394,580,157	<u>GRANTS :</u>	II	79,530,144,157				
6,290,498,636	<u>CURRENT LIABILITIES</u> & <u>PROVISIONS :</u>	III	6,307,387,587				
236,918,289,558			253,670,553,509	236,918,289,558			253,670,553,509



*compiled & consolidated as per
data given to us*

For KAILASH & ASSOCIATES

K. Agrawal

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

FOR GODAVARY MAHARASHTRA
IRRIGATION DEVELOPMENT CORPORATION

Bansil

Executive Director

vee
Chief Account &
Finance Officer

PLACE : A'BAD

DATE : 7/2/19

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

PROJECT & DEVELOPMENT ACCOUNT

FOR THE YEAR ENDED ON 31.03.2017

PR. YR (31.03.2016)	PARTICULARS	SCH	AMOUNT	PR. YR (31.03.2016)	PARTICULARS	SCH	AMOUNT
48,750,732	Direct Expenditure on Project	VI	-	4,640,462	Rent (Licence Fees)		4,647,464
38,813,151	H.O Administration Expenses	VII	56,745,059	420,837,990	Interest Received	X	378,169,570
-	Interest Paid on Bonus	VIII	-	23,096,803	Other Income	XI	288,297,051
1,132,466,940	Depreciation	IV	1,107,380,732	772,971,695	Net Expenditure Transferred to Capital WIP		493,498,134
1,516,127	Bond Servicing Expenses	IX	486,428				
1,221,546,950			1,164,612,219	1,221,546,950			1,164,612,219



*Compiled & consolidated as per
data given to us
For KAILASH & ASSOCIATES*

K. Agrawal

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

**FOR GODAVARY MAHARASHTRA
IRRIGATION DEVELOPMENT CORPORATION**

[Signature]
Executive Director

[Signature]
Chief Account &
Finance Officer

PLACE : A'BAD

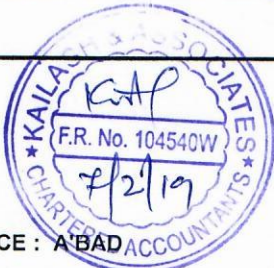
DATE : 7/2/19

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

SCHEDULES FORMING PART OF THE BALANCE SHEET

FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	AS ON 31.03.2017	AS ON 31.3.2016
SCHEDULE-I		
CAPITAL CONTRIBUTION		
Opening Balance	159,233,210,765	146,574,968,765
Add: Amounts Contributed by government of Maharashtra during the year	8,522,201,000	12,608,242,000
Add: Amount Transferred from MKVDC, VIDC & TIDC in last year for execution of border projects	77,610,000	50,000,000
	167,833,021,765	159,233,210,765
SCHEDULE-II		
GRANTS		
Received from Government		
For Rehabilitation of Project affected person & Other Relief Work	1,339,186,532	1,339,186,532
For payment of Interest	11,234,725,110	11,234,725,110
For Tribal Development Programme	1,499,405,350	1,439,889,350
Other Grants	4,010,549,078	3,734,914,078
Grants for Redemption of Bonds	16,391,900,000	16,391,900,000
AIBP Grants	34,899,664,000	27,130,164,000
Scarcity Grants	2,973,916,000	2,973,916,000
Grant for Lendi Projects	1,972,367,000	1,972,367,000
Grants for Flood Relief	1,581,906,000	1,550,993,000
Grant From Maharashtra Pathbandare Vittiya Corp	2,302,054,000	2,302,054,000
Interest From Banks on Grants	1,324,471,087	1,324,471,087
	79,530,144,157	71,394,580,157



PLACE : AURANGABAD

DATE : 7/2/19

For KAILASH & ASSOCIATES FOR GODAVARI MAHARASHTRA IRRIGATION DEVELOPMENT CORPORATION

Kailash

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

Bansilal
Executive Director

mev
Chief Account & Finance Officer

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

SCHEDULES FORMING PART OF THE BALANCE SHEET

FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	AS ON 31.03.2017	AS ON 31.3.2016
SCHEDULE-III		
CURRENT LIABILITIES AND PROVISIONS		
Sundry Creditors for Materials	12,516,558	12,516,558
Liabilities for Expenses	66,966,582	66,930,273
Liabilities for expenses prior to 01/10/98	925,305,501	925,305,501
Deposits:		
From Contractors	2,326,857,998	2,274,934,897
From Employee	22,564,163	28,419,974
From Others	1,411,030,453	1,472,466,493
Unpaid Establishment	15,365,491	15,212,025
Unpaid Establishment- Treasury	6,497,870	6,707,992
Payable to Government	85,630,326	54,459,604
Advance from MAHAGENCO	1,420,000,000	1,420,000,000
TDS and VAT Payable	14,652,645	13,545,319
	6,307,387,587	6,290,498,636

FOR GODAVARY MAHARASHTRA
IRRIGATION DEVELOPMENT CORPORATION

[Signature]
Executive Director

[Signature]
Chief Account &
Finance Officer

PLACE : A'BAD

DATE : 7/2/19



For KAILASH & ASSOCIATES

[Signature]
CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
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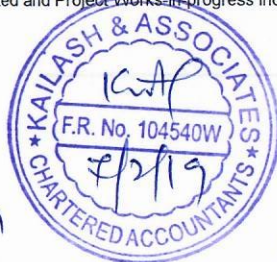
GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

SCHEDULE IV : SCHEDULE OF FIXED ASSETS

FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	AS ON 01.04.2016	Transfer/Adjust. During the Year	Additions during the year	Total	Sold/Transf. during the Year	Depriciation for the Year	AS ON 31.03.2017
1. PROJECTED WORKS COMPLETED							
Major Projects	46,809,756,186		87,452,685	46,897,208,871	-	937,944,177	45,959,264,694
Medium Projects	940,816,382		156,274,665	1,097,091,047	-	21,941,821	1,075,149,226
Minor Projects	2,743,349,090		3,400,086	2,746,749,176	-	54,934,984	2,691,814,192
2. BUILDINGS							
Residential	517,018,115		-	517,018,115	-	25,850,906	491,167,209
Non-Residential	285,504,195		-	285,504,195	-	28,550,419	256,953,776
Temporary Structures	51,114,364		-	51,114,364	-	5,111,436	46,002,928
3. PLANT & MACHINERY	148,853,550		-	148,853,550	2,485	14,885,106	133,965,959
4. VEHICLES	80,470,450		-	80,470,450	635,897	11,975,213	67,859,540
5. OFFICE EQUIPMENTS	31,667,940		284,465	31,952,405	-	3,195,241	28,757,164
6. FURNITURE & FIXTURES	59,025,208		803,381	59,828,589	-	2,991,429	56,837,160
TOTAL (A)	51,667,575,480	-	248,215,282	51,915,790,762	638,182	1,107,380,732	50,807,771,848
PROJECT WORKS IN PROGRESS							
Major Projects	78,943,350,887		12,159,624,437	91,102,975,324			91,102,975,324
Medium Projects	35,482,775,501		2,116,004,902	37,598,780,403			37,598,780,403
Minor Projects	34,326,248,097		1,670,643,687	35,996,891,784			35,996,891,784
Hydro Projects	1,018,817,549		153,674,986	1,172,492,535			1,172,492,535
TOTAL (B)	149,771,192,034	-	16,099,948,012	165,871,140,046	-	-	165,871,140,046
TOTAL (C) = (A)+(B)	201,438,767,514	-	16,348,163,294	217,786,930,808	638,182	1,107,380,732	216,678,911,894
Projects executed by MKVDC in Krishna Valley area for benefit of Marathwada Region (D)	1,479,088,000	-	-	1,479,088,000	-	-	1,479,088,000
Excess of expenditure over Income Transferred from Project Development A/c. pending allocation to Project Work (E)	16,837,057,024	-	493,498,134	17,330,555,158	-	-	17,330,555,158
TOTAL (C) + (D) + (E)	219,754,912,538	-	16,841,661,428	236,596,573,966	638,182	1,107,380,732	235,488,555,052
Previous Year	206,660,962,136	-	14,227,956,477	220,888,918,612	1,539,134	1,132,466,940	219,754,912,538

Project Works Completed and Project Works in progress includes, Dams, Canals, K.T. Weirs, appurtenant structures, Roads, CADA Works, etc.



For KAILASH & ASSOCIATES

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

FOR GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

[Signature]
Executive Director

[Signature]
Chief Account & Finance Officer

PLACE : A'BAD

DATE : 7/2/19

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

SCHEDULES FORMING PART OF THE BALANCE SHEET

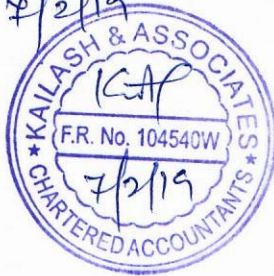
FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	AS ON 31.03.2017	AS ON 31.3.2016
SCHEDULE-V		
CURRENT ASSETS, LOANS & ADVANCES		
A. CURRENT ASSETS		
Stock Store and Spares (as valued and certified by the Management)	16,014,823	16,014,823
Income Tax Paid	7,922,772	7,531,412
Cash & Bank Balances		
Cash in Hand	66,235,039	23,288,223
Balance With Sheduled Banks		
In Current Accounts	776,821,915	815,531,463
In Saving Accounts	962,520,788	859,431,332
In PLA Account	6,494,857,296	6,008,029,796
In Short Term Deposits	4,110,678,664	3,680,031,116
TOTAL (A)	12,435,051,297	11,409,858,165
B. LOANS AND ADVANCES		
(Unsecured, considered good Unless othwise stated)		
Recoverable in Cash or Kind or Value to be received	1,420,952,966	1,456,371,043
Advances to Suppliers and Contractors	333,265,740	333,946,515
Advance to SLAO	524,128,163	524,128,163
Advances to employees	58,207,009	63,727,702
Recoverable from Govt of Maharashtra	531,854,580	531,854,580
Deposits for Power Telephone and Others	40,101,545	40,101,545
Inter Division balance Account	2,838,437,157	2,803,389,307
TOTAL (B)	5,746,947,160	5,753,518,855
TOTAL (A)+(B)	18,181,998,457	17,163,377,020

**FOR GODAVARY MAHARASHTRA
IRRIGATION DEVELOPMENT CORPORATION**

PLACE : A'BAD

DATE : 7/2/19



For KAILASH & ASSOCIATES

K. Agrawal

CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005. M.S.

[Signature]
Executive Director

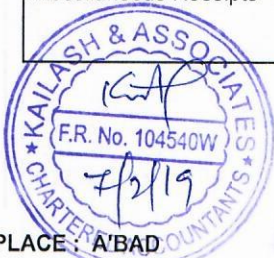
[Signature]
Chief Account &
Finance Officer

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

SCHEDULES FORMING PART OF THE BALANCE SHEET

FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	AS ON 31.03.2017	AS ON 31.3.2016
SCHEDULE-VI		
DIRECT EXPENDITURE ON PROJECTS		
Maintance Cost of Buildings and Equipments	-	48,750,732
	-	48,750,732
SCHEDULE-VII		
H.O. ADMINISTRATION EXPENSES		
Salary	40,524,000	34,340,567
Travelling & Conveyance	971,907	760,587
Internal & Tax Audit Fees	465,401	1,705,630
AG Audit fees	1,990,950	-
Consultancy Charges	1,226,619	879,611
Office Expenses	11,566,182	1,126,756
	56,745,059	38,813,151
SCHEDULE-VIII		
FINANCE COST		
A.Intrest Paid on Bonds		
i) Series VI	-	-
	-	-
SCHEDULE-IX		
BOND SERVICING EXPENSES		
Registrar Fees	486,428	1,458,152
Fees to Trustees	-	-
Surveillance/Rating Fees	-	-
Other Expenses	-	57,975
	486,428	1,516,127
SCHEDULE-X		
INTEREST RECEIVED ON		
From STD with Bank and Others	18,968,312	21,666,946
Interest on FD	359,201,258	399,171,044
	378,169,570	420,837,990
SCHEDULE-XI		
OTHER INCOME		
Sale of Water	189,185,243	3,379,936
Registration Fees from Contractors	25,960	500
Sale of Tender Form	42,917,386	1,942,948
Hire Charges of Machinery & Equipments	76,975	32,000
Sale of Fishing Rights	585,097	1,282,561
Fine and Penalties	222,294	23,462
Miscellaneous Receipts	55,284,096	16,435,396
	288,297,051	23,096,803



PLACE : A'BAD

DATE : 7/2/19

For KAILASH & ASSOCIATES

K. M. Agrawal
CA K. M. AGRAWAL
M. NO. 041326

KAILASH & ASSOCIATES
CHARTERED ACCOUNTANTS
7, AGRAWAL HOUSE, BANSILAL NAGAR,
STATION ROAD, AURANGABAD - 431005 M.S.

**FOR GODAVARY MAHARASHTRA
IRRIGATION DEVELOPMENT CORPORATION**

[Signature]
Executive Director

[Signature]
Chief Account &
Finance Officer

M-2, SHARDA CHEMBER NO-1, 31 K.N.ROAD, BHAT BAZAR, MUMBAI-400009. PH. NO.02223716074

INDEPENDENT AUDITORS REPORT

To The Members of
GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION.

Report on the Financial Statements

We have audited the accompanying financial statements of **GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION** ("the corporation"), which comprise the Balance Sheet as at 31 March 2017, the Statement of Profit and Loss, for the year then ended, and a summary of significant accounting policies, notes to accounts and other explanatory information.

Management's Responsibility for the Financial Statements

The Corporations Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Corporation in accordance with the accounting principles generally accepted in India including the Accounting Standards specified by Institute of Chartered Accountants of India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Corporation 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.

Auditors' 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, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified by 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 procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considers internal financial control relevant to the Corporations 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 evaluating the appropriateness of accounting policies used by Corporations 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.

Opinion

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 Act 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 Corporation as at March 31, 2017;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date;

**For RAKESH R. AGARWAL AND ASSOCIATES
CHARTERED ACCOUNTANTS**



(C.A. RAKESH AGARWAL)

Proprietor.

Membership No: - 100223.



Place: *Aurangabad*

Date: *09-10-2019*

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION

ACCOUNTING POLICIES & NOTES FORMING AN INTEGRAL PART OF THE ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH, 2017

SCHEDULE - XIII

CORPORATE INFORMATION:

The corporation is special purpose vehicle formed under GMIDC Act for the development of irrigation facility in Marathwada region of State of Maharashtra. The corporation operates its development facility from the registered office, division offices, circle office & corporate offices situated in state of Maharashtra.

GENERAL

1. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting policies in India.
2. The financial statements are prepared under the historical cost convention, on a going concern basis except assets & liabilities transferred by Government of Maharashtra as on 1st October, 1998 which have been taken at value stated by Management.
3. The Project Development Account for the year ended 31st March, 2017 and the Balance Sheet as on that date have been drawn up in a format as near to Schedule IV of the Companies Act, 2013 wherever possible.
4. The corporation generally follows the cash system of accounting since F.Y.2005-06 and recognizes significant items of income and expenditure on cash basis.
5. The deficit as per Project Development Account is capitalized to Capital Work in Progress as required under GMIDC Act & Income Tax Act.

a. FIXED ASSETS - TANGIBLE :

1. Fixed Assets transferred by the Government of Maharashtra on 1st October, 1998 and subsequent years have been taken at value as stated by the Management.
2. Fixed assets are stated at cost. The cost of an asset comprises of its purchase / construction cost and any directly attributable costs of bringing the asset to working condition for its intended use.

b. DEPRECIATION:

The Corporation has provided for depreciation on Fixed Assets as required under provisions of section 44 of the GMIDC Act, 1998.

SN	Asset	Rate (%)	SN	Asset	Rate (%)
1	Vehicle	15	5	Building (Residential)	05
2	Office Equipments	10	6	Building (Office)	10
3	Plant & Machinery	10	7	Temporary Structure	10
4	Furniture & Fixture	05			



c. PROJECT WORK IN PROGRESS

1. Project Works in Progress includes Direct and Indirect Administrative, Establishment Costs, Finance Costs, Advances, etc. incurred on that project till date.
2. Project Work in Progress as on 1st October, 1998 has been taken at values as stated by the Management.

d. INVESTMENTS

Investments are stated at Cost

e. INVENTORIES

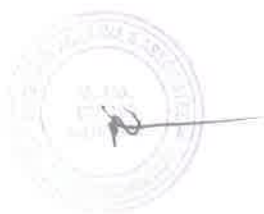
1. Valuation of Inventories has been taken at cost at values stated by the Management. No provision has been made for diminution in its value due to passage of time & shortage in physical stocks.
2. The Corporation has the practice of issuing stocks of cement & steel etc. at cost plus method to cover the part of overheads and accordingly surplus in shown under Stock Suspense account has been adjusted against reduction in value of stocks due to passage of time and obsolescence etc.

f. EMPLOYEE BENEFITS:

Any liability for payment of retirement benefits to the employees of the Corporation is Liability of the Govt. of Maharashtra as the employees of the Corporation are on deputation from the Government without deputation allowances and therefore no provision has been made under AS-15 for retirement benefits.

g. CURRENT TAX AND DEFERRED TAX:

1. Current Tax is the amount of income tax determined to be payable in respect of taxable income as computed under the provisions of the Income Tax Act, 1961.
2. Deferred Tax resulting from timing differences between accounting and taxable income is accounted for under the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize.
3. The Corporation does not have any taxable income and as such no provision for taxation and for deferred tax as required Accounting Standard - 22 has been made.
4. Wealth Tax - All the assets of the Corporation such as vehicles are used on the projects or for inspection thereof and as such are related to the purpose of business of the corporation. However the Income Tax Department has raised demand of Wealth Tax for A.Y. 1999-2000 to 2001-2002 amounting to Rs.14.8 Lacs. The same is disputed before Pune Tribunal by the corporation on the ground that Corporation is 100% Government owned and controlled and its vehicles being inspection vehicles are not liable to Wealth Tax. The Income Tax Department has also raised demand of Wealth Tax for A.Y. 2002-03 to 2007-2008 amounting to Rs.8.13 Lacs. Appeal against the said order is filed with Commissioner of Wealth Tax -(Appeals), Aurangabad.



A. NOTES TO ACCOUNTS

1. CONTRIBUTION FROM GOVERNMENT OF MAHARASHTRA

- a) Capital Contribution of Rs.16783.30 Crores (previous Year Rs.15923.32 Crores) includes the value of net assets transferred as on 01.10.1998.
- b) Net excess expenditure incurred during the year of Rs. 49.35 Crores (Previous Year Rs. 77.30 Crores) for the year ended on March 31, 2017 has been capitalized to Capital Works in Progress.

2. BONDS

- a) The Corporation has repaid all the balance Bonds during F.Y. 2016-17. The bonds issued are secured by mortgage on some of the Corporation's properties and by first charge on all the monies receivable / to be received in designated accounts from the Government of Maharashtra and are guaranteed by Government of Maharashtra both as regards interest payment and repayments.
3. Contingent liabilities not provided in respect of unfinished project work, Claims against Corporation in respect of various Court cases, Claims against Corporation not acknowledged as debts and R.T.O. taxes and other Taxes are not ascertainable.
4. Inter Circle and Intra Circle transfers are under reconciliation and will be dealt with in accounts as and when differences are reconciled.
5. Intra Division Balances (Net) of Rs.283.84 Crore Debit (Rs.280.34 Crore of debit Balance for Previous Year) represents unadjusted entries in operation as well as Collection Accounts within Circle and between Circles and divisions and vice versa respectively and are subject to reconciliation and adjustment.
6. Titles to ownership in respect of various immovable assets like Land, Building & Project work being shown as such in the Balance Sheet, have not yet been transferred in favour of the Corporation under the provision of the Transfer of Property Act.
7. The Corporation needs to bifurcate the existing balance in Project Work in progress into completed dams & schemes & work in progress proper.
8. The Corporation has provided for depreciation on Fixed Assets as required under provisions of section 44 of the GMIDC Act, 1998.

SN	Asset	Rate (%)	SN	Asset Rate	Rate (%)
1	Vehicle	15	5	Building (Residential)	05
2	Office Equipments	10	6	Building (Office)	10
3	Plant & Machinery	10	7	Temporary Structure	10
4	Furniture & Fixture	05			
9. The Corporation is handling activities of construction of dams for social activities and not commercial activities and therefore AS – 3 for Cash Flow Statement is not applicable.



10. Previous Year figures have been rearranged / regrouped wherever felt necessary.

11. Balances of Debtors, Creditors, Advances & Deposits are subject to confirmation.

As per our report of even date

**For RAKESH R. AGARWAL &
ASSOCIATES
Chartered Accountants**



**CA. RAKESH AGARWAL
Proprietor
M. No. 100223**



**For GODAVARI MARATHWADA IRRIGATION
DEVELOPMENT CORPORATION**



Executive Director



**Chief Accounts &
Finance Officer**

Place: *Aurangabad*
Date: *09-10-2019*

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Godavari Marathwada Irrigation Development Corporation, Aurangabad for the year ended 31 March 2017

We have audited the attached Balance Sheet of The Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad as on 31 March 2017 and the Project and Development Account for the year ended on that date under Section 19(3) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 47(2) of the Godavari Marathwada Irrigation Development Corporation Act, No.XXIII of 1998 (GMIDC Act). Audit has been entrusted for the period 2016-17. These financial statements include the accounts of three Regional offices, seven Construction Circle Offices and 48 Division Offices of the GMIDC. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Law, Rules and regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that

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

ii The Balance Sheet and Income & Expenditure Account dealt with by this report have been drawn up in the format approved by the Governing Body on 12.2.2019 vide Resolution No. 69/8 under Section 47 (1) of the GMIDC, Act no. XXIII of 1998.

iii In our opinion, proper books of accounts and other relevant records have been maintained by GMIDC as required under Section 47(1) of the GMIDC, Act no. XXIII of 1998 in so far as it appears from our examination of such books.

iv We further report that:

Comments on Accounts

Balance Sheet

A. Liabilities

A.1 Capital contribution (Schedule-I): ₹ 16783.30 crore.

The above head includes ₹166.86 crore received from Government of Maharashtra in the form of 'Salary Grants' during the year 2016-17.

The inclusion of the Salary Grants under 'Capital Contribution from Government of Maharashtra' (Schedule-I) instead of inclusion of the same under Schedule-II: 'Grants' resulted in overstatement of 'Capital contribution from Government of Maharashtra' (GoM) and correspondingly 'Grants' was understated by ₹166.86 crore.

A.2 Current Liabilities and Provisions (Schedule- III) ₹ 630.74 crore

A.2.1 Sundry Creditors

The above head includes ₹ 1.25 crore towards 'Sundry Creditors for materials' whereas, in the Consolidated Monthly Accounts (Form 103) of all divisions under the Corporation for the year 2016-17 depicted the balance for the same as ₹ 22.49 crore. The difference of ₹ 21.24 crore in the balances in respect of 'Sundry Creditors' in both these account statements thus, remained un-reconciled resulting in understatement of 'Current Liabilities and Provisions' to that extent and understatement of Project Development Expenditure.

A.2.2 Liabilities for expenses prior to 01/10/1998 (Schedule-III)-'Current Liabilities and Provisions' ₹ 92.53 crore

This includes ₹ 92.53 crore in respect of long pending liabilities for expenses (pertaining to period prior to 01/10/1998) which has remained un-discharged even after a lapse of more than 19 years. The Corporation had not assessed the actual

liability for eventual discharge/clearance affecting the true and fair representation of accounts in the financial statements. The 'Liabilities' is thus, overstated to that extent.

A.2.3 Deposits (Schedule-III)- ₹ 376.04 crore

The above head depicted ₹ 376.04 crore towards 'Public Works Deposits' whereas as per the consolidated Monthly Accounts (Form-73) of all the divisions under the Corporation for the year 2016-17 showed ₹ 301.68 crore for the same item. The difference of ₹ 74.37 crore remained un-reconciled leading to overstatement of Schedule III – 'Current Liabilities and Provisions'.

B. Assets

B.1 Fixed Assets

B.1.1 Fixed Assets (Schedule-IV). -₹ 23548.86 Crore

The above head depicted the value of Fixed Assets as ₹ 23548.86 crore. This included ₹ 4972.62 crore towards 'Projects works completed' and ₹ 16587.11 crore on account of 'Project works in progress'. The value of completed projects should invariably include the value of land utilized by the projects. However, the details of the project cost of completed projects were not shown to audit due to which audit could not ascertain the inclusion of the land cost in the project cost. Further, the exercise of transferring the value of the completed projects from the "Project works in progress" to "Project works completed" was not carried out. Hence, the "Project works-in-progress" and the "Project works completed" may not depict a true and fair figures in the Annual Accounts.

B.1.2 Project works completed (Schedule-IV)-₹4972.62 Crore

The above Schedule shows the value of completed Major/Medium/Minor Projects as ₹ 4972.62 crore.

The comparison of the figures of amount mentioned in Balance Sheet and Ledger Account of the respective completed projected shows that the value of fixed assets shown in excess of ₹ 23.71 crore over the amount shown in ledger account. The details as per Annual Accounts for the year ended 31 March-2017 and ledger account is as follows:-

(Amount in Rs.)

Sr. No.	Name of Project Completed	Amount as per Balance Sheet	Amount as per Ledger Account	Difference
1.	Major	45959264694	45871812009	77452685
2.	Medium	1075149226	918874561	156274665
3.	Minor	2691814192	2688414106	3400086
	Total	49726228112	49479100676	237127436

The value of 'Fixed Assets' was, thus, overstated by ₹ 23.71 crore.

In the two divisions selected for test on, the upto date capital expenditure in respect of five projects shown in Monthly Account of March 2017 was ₹ 268.74 crore. The capital expenditure in respect of these five projects as per trial balances of these divisions was ₹ 192.46 crore. Thus, the figures in the trial balance in respect of these five projects was less than the figures in the monthly accounts by ₹ 76.28 crore. (Annexure 1)

B.1.3 Excess of expenditure over Income (Schedule-IV)-₹1733.06 Crore

This includes ₹ 1683.71 crore as 'Excess of Expenditure over Income transferred from Project Development Accounts' pending allocation to Project work at the end of March 2016. During the year 2016-17 there was addition of ₹ 49.35 crore transferred from the Project and Development account to this item. As such the amount of net deficit of ₹ 1733.06 crore was pending for allocation to Project works as on March 2017.

The Corporation did not formulate a policy for allocation of net deficit to the completed projects. Due to non allocation of net deficit, the projects were undervalued to that extent.

B.2 Current Assets, Loans and Advances (Schedule-V) ₹1716.34 Crore

B.2.1 Current Assets – (Schedule -VA)

B.2.1.1 Understatement of Current Assets, Loans and Advances

The Schedule V-A: 'Current Assets, Loans and Advances' includes ₹ 1.60 crore in respect of 'Stock, Stores and Spares' whereas, a compilation of the figures of Store and Stock as per consolidated Monthly Accounts (Form-98) of all divisions under Corporation for the year 2016-17 revealed the amount as ₹ 3.76 crore (Annexure-2).

It was also observed that the Nandur Madhmeshwar Canal Division, Vaijapur have recorded a minus figure in the From-98 for which no explanation was found on records.

Thus, non-reconciliation of the difference of ₹ 2.16 crore resulted in understatement of 'Current Assets, Loans and Advances' to that extent.

B.2.2 Loans and advances (Schedule-VB)

B.2.2.1 Understatement of Current Assets, Loans and Advances (From-105- Miscellaneous Public Works Advances).

The Schedule V(B): 'Loans and Advances' shows ₹ 95.57 crore as various advances / deposits given by the Corporation during the year 2016-17 whereas, a compilation of the advances shown in the monthly accounts (Form 105) all the divisions under Corporation for the same year depicted the value of advances as ₹ 120.34 crore.

Thus, non-reconciliation of the difference of ₹ 24.77 crore resulted in understatement of 'Current Assets, Loans and Advances' to that extent.

B.2.2.2 Advance to Special Land Acquisition Officer (Schedule-VB) - ₹ 52.41 crore.

This represents the amount of advance payments made to various Special Land Acquisition officers which should have been adjusted against the payment made towards the cost of land to various land owners. Non adjustment has resulted in overstatement of Loans and Advances (Schedule-VB) and the corresponding understatement of Fixed Assets – Project Works completed/Project Work in progress (Schedule-V) by ₹ 52.41 crore.

B.2.2.3 Recoverable from Government of Maharashtra (Schedule-VB)- ₹ 53.19 crore.

The Schedule –V B: 'Loans and Advances' showed an amount of ₹ 53.19 crore to be recovered from GoM. The recovery amount pertained to a period prior to 01/10/1998. Since the chances of the recovery of these advances were remote, the same should have been written off in the books of accounts. No amount in this regard was recovered since last four years. The 'Loans and Advances' is thus, overstated to that extent.

C General**C.1 Recoverable in Cash or Kind or Value to be received (Schedule -VB)
₹ 142.10 crore**

This represents the excess expenditure on deposit works, other miscellaneous advances, advance payment to divisions for execution of works, Miscellaneous Public Works Advance (MPWA) and adjustment of old Cash Settlement Suspense Accounts (CSSA) bills. The Corporation has neither assessed the actual recoverability of these advances nor provided for doubtful debts or disclosed the same in the accounts.

C.2 Non creation of Depreciation fund

The schedule-IV 'Fixed Assets' includes, 'Project Works Completed' (₹4972.62 crore) and other depreciable 'Fixed Assets' (₹ 108.15 crore) as on 31 March 2017. The Corporation has shown the value of the assets in the statement of Accounts after charging in depreciation as per the percentage mentioned in the 'Notes of Accounts'. However, a 'Depreciation Fund' was not to be created as required under Section 44 of the GMIDC.

C.3 Understatement of Current Liabilities and Provisions.

Current Liabilities does not include ₹ 54.42 crore towards 'Guarantee Fees' payable to the GoM alongwith penal interest thereon. However, no disclosure in this regard was made in the Annual Accounts.

C.4 Short term Deposits (Schedule-V) -₹ 411.07 Crore.

The schedule-V 'Current Assets, Loans and Advances' shows the 'Short Term Deposits' as ₹ 411.07 crore whereas, the Deposit Register maintained at the Corporation level shows the 'Short Term Deposits' during the year as ₹ 387.50 crore. Thus there is an un-reconciled difference of ₹ 23.57 Crore in both the records, resulting in overstatement of 'Current Assets' by the same amount. Further, the 'Investment Group Summary' shows an amount of ₹ 24.86 crore to have been deposited in the State Bank of Hyderabad. However, the purpose for the deposit was not disclosed in the annual accounts. Further, an amount of (minus) ₹ 1.29 crore was shown as 'Fixed Deposit' in a Bank of Baroda. The non reconciliation of the figures, thus, affected the presentation of true picture of balance sheet. (Annexure-3)

C.5 Inter division balance account (Schedule-VB)- ₹ 283.84 Crore

An amount of ₹ 283.84 crore shown in this Schedule remained to be adjusted against the respective final heads of account. Despite the non-adjustment being pointed out in previous SAR, the figures increased by ₹ 3.5Crore during the year 2016-17. The increase in the unadjusted figures between the Divisions indicated absence of a proper mechanism for making such adjustments.

C.6 Current Account (Schedule-V)- ₹ 77.68 Crore

The balance as on 31 March 2017 as stated in the bank's current account statements differs from the figures shown in the Corporation's Annual Accounts for the year 2016-17. The annual accounts shows a total figure of ₹ 77.68 crore in the nine Current Accounts maintained by the Corporation whereas, as per the Bank statement for the same day, the actual total closing balance in the nine Current Accounts was ₹ 21.90 crore. Thus, there was an un-reconciled difference of ₹ 55.78 crore as per the annual account and the bank statements affecting the true and fair representation of figures in this Schedule.

For and on behalf of the C & AG of India



ACCOUNTANT GENERAL

Annexure to Audit Report

1. Adequacy of Internal Audit System

There are seven circle Offices, 48 Divisions Offices and their Sub-Division Offices under the Corporation however, no internal audit of the subordinate offices was being carried out by the corporation. The reason for not conducting of the internal audit was due to lack of qualified account personnel.

2. Adequacy of Internal Control system

There are three Regional Offices, seven Circle Offices and 48 Division Offices in the Corporation. Monthly accounts were received from the division offices but were not consolidated to compile monthly account at Corporation level. The reconciliation of division figures with the figures of Corporation office was not carried out periodically.

Considering the size of the Corporation, there is scope for strengthening the internal control system.

3. System of Physical verification of Fixed Assets

The Corporation did not maintain any record in respect of Fixed Assets and did not have any system of physical verification of Fixed Assets. During the financial year 2016-17, the Fixed Assets were not physically verified.


4. System of physical verification of inventory

As per the provisions of Maharashtra Public Works Manual, important stores, tools and plants, etc should be counted by a Sub-Divisional Officer and the Superintending Engineer may periodically depute an officer from one division for stock taking of another.

However, the Corporate office did not have any records / reports in respect of such prescribed verification, which was indicative of lack of monitoring and ineffectiveness of internal control.

5. Regularity in payment of statutory dues

No comment.


Sr. Audit Officer
D.P. Cell(ES)

Annexure 1

Statement showing the difference in figures of Trial Balance for the year 2016-17 and the Monthly Account for March 2017 in respect of six projects from the two divisions selected for test-check

B.1.2 Project works completed (Schedule-IV)
Discrepancy in the figures of expenditure on five Major/Medium Irrigation Projects
(Two Selected Division)

(Amount in Rs.)

Sr. No.	Name of Division	Name of the Major Medium Project	Expenditure figures shown in Trial Balance for the year ended 31 March 2017	As per Monthly Account for March 2017	Difference
1.	Minor Irrigation Division No. 1, Aurangabad	257 Shivana Takli	75730716.00	58020237.00	17710479.00
2.		259 Wakod	132291708.00	70091572.00	62200136.00
3.	Nandur Madhmeshwar Project Division, Nashik	124 Mukne	105269488.00	11584909.00	93684579.00
		Total	313291912.00	139696718.00	173595194.00
4.	Nandur Madhmeshwar Project Division, Nashik	125 Waki	390364256.00	729180744.00	-338816488.00
5.		127 Bham	1220923300.00	1818533513.00	-597610213.00
		Total	1611287556.00	2547714257.00	-936426701.00
	Grand Total		192,45,79,468.00	268,74,10,975.00	(-)76,28,31,507.00

Annexure 2: Statement showing consolidation of Form 98 - 'Classified Account of Cumulative Receipts, Issues & Balance of Stock' from the monthly accounts (March 2017) of all the divisions under the Corporation

Sr. No.	Name of Division	Closing Balance (Form 98) Rs.
1	Lower Terna Canal Division no.2, latur	55684
2	Beed Irrigation Division, Beed	756001
3	Medium Project Division, Nanded	5810379
4	Vishnupuri Project Division No. 2, Nanded	150146
5	Upper Penganga Project, Nanded	0
6	Nanded Minor Irrigation Division, Nanded	390510
7	Mula Irrigation Division, Ahemadnagar	0
8	Upper Pravara Canal Division, Sangamner	10756
9	Nandur Madhmeshwar Project Division, Nashik	0
10	Ahmednagar Irrigation Division, Ahemednagar	0
11	Ahmednagar Medium Project Division, Ahmednagr	0
12	Kadwa Canal Division, Nashik	11849202
13	Upper Pravara Dam Division, Sangamner	10080
14	Minor Irrigation Division No. 2, Sangamner	190083
15	Nandur Madhmeshwar Canal Division No.2, Vaijapur	0
16	Minor Irrigation Division No. 1, Aurangabad	0
17	Nandur Madhmeshwar Canal Division, Vaijapur	-176449
18	Jalna Minor Irrigation Division, Jalna	1391506
19	Beed Minor Irrigation Division, Ambajogai	0
20	Upper Penganga Project Division No.8, Nanded	798411
21	Upper Penganga Project Division No.4, Akhada Balapur	736522
22	Upper Penganga Project Division No.5, Hadgaon	6830823
23	Upper Penganga Project Division No.6, Nanded	2926320
24	Krishna Marathwada Const. Division No.1, Osmanabad	0
25	Osmanabad Minor Irrigation Division, Osmanabad	1843229
26	Lift Irrigation Division, Osmanabad	49375
27	Osmanabad Irrigation Division, Osmanabad	0
28	Latur Irrigation Division, Latur	0
29	Aurangabad Irrigation Division, Aurangabad	0
30	Latur Minor Irrigation Division, Latur	64002
31	Latur Irrigation Division No.2, Latur	0
32	Majalgaon Irrigation Division, Parli	0
33	Majalgaon Project Division, Kesapuri	27400
34	Majalgaon Canal Division No.7, Gangakhed	3754645
35	Jayakwadi Irrigation Division No.2, Parbhani	0
36	Latur Medium Project Division, Latur	0
37	Lendi Project Division Degloor	149346
	Total as per monthly accounts at the end of March 2017	37617971
	Balances as per Schedule V of the Balance sheet as on 31 March 2017	16014823
	Difference Figures	21603148

Annexure 3: Short Term Deposit for the year 2016-17

Sr. No.	Name of Bank	Date of Deposit	Date of Maturity	FDR No.	Amount of Deposit	Rate of interest on Fix Deposit	Interest amount on FD
1	SICOM Ltd. Mumbai	17.08.2016	17.08.2017	17D3552	150000000	7.65%	11808406
2	Allahabad Bank, Aurangabad	31.08.2016	28.05.2017	884511	9900000	7.25%	543542
3	Allahabad Bank, Aurangabad	31.08.2016	30.05.2017	884475	9900000	7.25%	547619
4	Allahabad Bank, Aurangabad	31.08.2016	01.06.2017	884476	9900000	7.25%	550204
5	Allahabad Bank, Aurangabad	31.08.2016	03.06.2017	884477	9900000	7.25%	554354
6	Allahabad Bank, Aurangabad	31.08.2016	05.06.2017	884478	9900000	7.25%	558505
7	Allahabad Bank, Aurangabad	31.08.2016	07.06.2017	884479	9900000	7.25%	562656
8	Allahabad Bank, Aurangabad	31.08.2016	09.06.2017	884480	9900000	7.25%	566806
9	Allahabad Bank, Aurangabad	31.08.2016	11.06.2017	884481	9900000	7.25%	570957
10	Allahabad Bank, Aurangabad	31.08.2016	13.06.2017	884482	9900000	7.25%	575107
11	Allahabad Bank, Aurangabad	31.08.2016	15.06.2017	884483	9900000	7.25%	579258
12	Allahabad Bank, Aurangabad	31.08.2016	17.06.2017	884484	9900000	7.25%	583409
13	Allahabad Bank, Aurangabad	31.08.2016	19.06.2017	884485	9900000	7.25%	587559
14	Allahabad Bank, Aurangabad	31.08.2016	21.06.2017	884486	9900000	7.25%	591710
15	Allahabad Bank, Aurangabad	31.08.2016	23.06.2017	884487	9900000	7.25%	595861
16	Allahabad Bank, Aurangabad	31.08.2016	25.06.2017	884488	9900000	7.25%	600011
17	Allahabad Bank, Aurangabad	31.08.2016	27.06.2017	884489	9900000	7.25%	604162
18	Allahabad Bank, Aurangabad	31.08.2016	29.06.2017	884490	9900000	7.25%	608312
19	Allahabad Bank, Aurangabad	31.08.2016	01.07.2017	884491	9900000	7.25%	612463
20	Allahabad Bank, Aurangabad	31.08.2016	03.07.2017	884492	9900000	7.25%	616614
21	Allahabad Bank, Aurangabad	31.08.2016	05.07.2017	884493	9900000	7.25%	620764
22	Allahabad Bank, Aurangabad	31.08.2016	07.07.2017	884495	9900000	7.25%	624915
23	Allahabad Bank, Aurangabad	31.08.2016	09.07.2017	884494	9900000	7.25%	629066
24	Allahabad Bank, Aurangabad	31.08.2016	11.07.2017	884496	9900000	7.25%	633216
25	Allahabad Bank, Aurangabad	31.08.2016	13.07.2017	884497	9900000	7.25%	637367
26	Allahabad Bank, Aurangabad	31.08.2016	15.07.2017	884498	9900000	7.25%	641517
27	Allahabad Bank, Aurangabad	31.08.2016	17.07.2017	884499	9900000	7.25%	645668
28	Allahabad Bank, Aurangabad	31.08.2016	19.07.2017	884500	9900000	7.25%	649819
29	Allahabad Bank, Aurangabad	31.08.2016	21.07.2017	884501	9900000	7.25%	653969
30	Allahabad Bank, Aurangabad	31.08.2016	23.07.2017	884502	9900000	7.25%	658120
31	Allahabad Bank, Aurangabad	31.08.2016	25.07.2017	884503	9900000	7.25%	662271
32	Allahabad Bank, Aurangabad	31.08.2016	27.07.2017	884504	9900000	7.25%	666421
33	Allahabad Bank, Aurangabad	31.08.2016	29.07.2017	884505	9900000	7.25%	670572
34	Allahabad Bank, Aurangabad	31.08.2016	31.07.2017	884506	9900000	7.25%	674722
35	Allahabad Bank, Aurangabad	31.08.2016	02.08.2017	884507	9900000	7.25%	678873
36	Allahabad Bank, Aurangabad	31.08.2016	04.08.2017	884508	9900000	7.25%	683024
37	Allahabad Bank, Aurangabad	31.08.2016	06.08.2017	884509	3500000	7.25%	242940
38	Union Bank of India, Aurangabad	30.09.2016	29.09.2017	345570	9900000	7.50%	763645
39	Union Bank of India, Aurangabad	30.09.2016	29.09.2017	345488	9900000	7.50%	763645
40	Union Bank of India, Aurangabad	30.09.2016	30.09.2017	345489	9900000	7.50%	770218
41	Union Bank of India, Aurangabad	30.09.2016	30.09.2017	345501	9900000	7.50%	770218
42	Union Bank of India, Aurangabad	30.09.2016	30.09.2017	345575	9900000	7.50%	770218
43	Union Bank of India, Aurangabad	30.09.2016	30.09.2017	345581	9900000	7.50%	770218
44	IDBI Bank, Aurangabad	30.09.2016	30.09.2017	81590174	9500000	7.50%	732791
45	IDBI Bank, Aurangabad	30.09.2016	01.10.2017	81590177	9500000	7.50%	734893
46	IDBI Bank, Aurangabad	30.09.2016	02.10.2017	81590176	9500000	7.50%	736996
47	IDBI Bank, Aurangabad	30.09.2016	03.10.2017	81590175	9500000	7.50%	739099
48	IDBI Bank, Aurangabad	30.09.2016	04.10.2017	81590178	9500000	7.50%	741201
49	IDBI Bank, Aurangabad	30.09.2016	05.10.2017	81590179	2500000	7.50%	195606
50	Union Bank of India, Aurangabad	03.10.2016	04.10.2017	345509	9900000	7.35%	750097
51	Union Bank of India, Aurangabad	03.10.2016	04.10.2017	345585	9900000	7.35%	750097
52	Union Bank of India, Aurangabad	04.10.2016	05.10.2017	345510	9900000	7.35%	750097
53	Union Bank of India, Aurangabad	04.10.2016	05.10.2017	345588	9900000	7.35%	750097
54	Union Bank of India, Aurangabad	05.10.2016	06.10.2017	345517	9900000	7.35%	750097
55	Union Bank of India, Aurangabad	05.10.2016	06.10.2017	345587	9900000	7.35%	750097

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56	Union Bank of India, Aurangabad	06.10.2016	07.10.2017	345592	9900000	7.35%	750097
57	Union Bank of India, Aurangabad	06.10.2016	07.10.2017	345516	9900000	7.35%	750097
58	Union Bank of India, Aurangabad	07.10.2016	08.10.2017	345519	9900000	7.35%	750097
59	Union Bank of India, Aurangabad	07.10.2016	08.10.2017	345596	9900000	7.35%	750097
60	Union Bank of India, Aurangabad	10.10.2016	11.10.2017	345520	9900000	7.35%	750097
61	Union Bank of India, Aurangabad	10.10.2016	11.10.2017	345597	9900000	7.35%	750097
62	Union Bank of India, Aurangabad	13.10.2016	14.10.2017	345600	9900000	7.35%	754386
63	Union Bank of India, Aurangabad	13.10.2016	14.10.2017	345523	9900000	7.35%	754386
64	Union Bank of India, Aurangabad	14.10.2016	15.10.2017	345524	2000000	7.35%	151968
65	Central Bank of India, Aurangabad	15.10.2016	15.10.2017	0080458	9500000	7.40%	722750
66	Central Bank of India, Aurangabad	15.10.2016	15.10.2017	0080459	9500000	7.40%	722750
67	Central Bank of India, Aurangabad	15.10.2016	15.10.2017	0080460	9500000	7.40%	722750
68	Central Bank of India, Aurangabad	17.10.2016	17.10.2017	0080466	9500000	7.40%	722750
69	Central Bank of India, Aurangabad	17.10.2016	17.10.2017	0080467	9500000	7.40%	722750
70	Central Bank of India, Aurangabad	17.10.2016	17.10.2017	0080468	9500000	7.40%	722750
71	Central Bank of India, Aurangabad	18.10.2016	18.10.2017	0080469	9500000	7.40%	722750
72	Central Bank of India, Aurangabad	18.10.2016	18.10.2017	0080470	9500000	7.40%	722750
73	Central Bank of India, Aurangabad	18.10.2016	18.10.2017	0080471	9500000	7.40%	722750
74	Central Bank of India, Aurangabad	19.10.2016	19.10.2017	0080476	9500000	7.40%	722750
75	Central Bank of India, Aurangabad	19.10.2016	19.10.2017	0080475	5000000	7.40%	380395
76	Maharashtra Gramin Bank, Aurangabad	17.10.2016	17.10.2017	147755	300000000	7.25%	22348506
77	SICOM Ltd. Mumbai	20.10.2016	20.10.2017	17D3567	210000000	7.60%	16420649
78	SICOM Ltd. Mumbai	23.11.2016	23.11.2017	17D3593	200000000	7.25%	
79	Maharashtra Gramin Bank, Aurangabad	01.12.2016	01.12.2017	147794	300000000	6.50%	19980483
80	Maharashtra Gramin Bank, Aurangabad	01.12.2016	02.12.2017	046844	500000000	6.10%	15452411
81	SICOM Ltd. Mumbai	05.12.2016	05.12.2017	17D3601	70000000	7.10%	5103899
82	SICOM Ltd. Mumbai	05.12.2016	05.12.2017	17D3602	100000000	7.10%	7291284
83	Canera Bank Shahaganj, Aurangabad	31.12.2016	01.01.2018	638668	9500000	7.10%	694654
84	Canera Bank Shahaganj, Aurangabad	31.12.2016	02.01.2018	638659	9500000	7.10%	696636
85	Canera Bank Shahaganj, Aurangabad	31.12.2016	03.01.2018	638667	9500000	7.10%	698610
86	Canera Bank Shahaganj, Aurangabad	31.12.2016	04.01.2018	638666	9500000	7.10%	700602
87	Canera Bank Shahaganj, Aurangabad	31.12.2016	05.01.2018	638665	9500000	7.10%	702584
88	Canera Bank Shahaganj, Aurangabad	31.12.2016	06.01.2018	638664	9500000	7.10%	704567
89	Canera Bank Shahaganj, Aurangabad	31.12.2016	07.01.2018	638663	9500000	7.10%	706650
90	Canera Bank Shahaganj, Aurangabad	31.12.2016	08.01.2018	638662	9500000	7.10%	708532
91	Canera Bank Shahaganj, Aurangabad	31.12.2016	09.01.2018	638661	9500000	7.10%	710515
92	Canera Bank Shahaganj, Aurangabad	31.12.2016	10.01.2018	638660	9500000	7.10%	712498

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93	Canera Bank Shahaganj, Aurangabad	31.12.2016	11.01.2018	638669	5000000	7.10%	376044
94	Allahabad Bank, Aurangabad	02.01.2017	02.01.2018	884710	9900000	7.00%	711404
95	Allahabad Bank, Aurangabad	02.01.2017	03.01.2018	884711	9900000	7.00%	713439
96	Allahabad Bank, Aurangabad	02.01.2017	04.01.2018	884712	9900000	7.00%	715475
97	Allahabad Bank, Aurangabad	02.01.2017	05.01.2018	884713	9900000	7.00%	717510
98	Allahabad Bank, Aurangabad	02.01.2017	06.01.2018	884714	9900000	7.00%	719545
99	Allahabad Bank, Aurangabad	02.01.2017	07.01.2018	884715	9900000	7.00%	721580
100	Allahabad Bank, Aurangabad	02.01.2017	08.01.2018	884716	9900000	7.00%	713615
101	Allahabad Bank, Aurangabad	02.01.2017	09.01.2018	884717	9900000	7.00%	725650
102	Allahabad Bank, Aurangabad	02.01.2017	10.01.2018	884718	9900000	7.00%	727685
103	Allahabad Bank, Aurangabad	02.01.2017	11.01.2018	884719	9900000	7.00%	729720
104	Allahabad Bank, Aurangabad	02.01.2017	12.01.2018	884720	9900000	7.00%	731755
105	Allahabad Bank, Aurangabad	02.01.2017	13.01.2018	884721	9900000	7.00%	733790
106	Allahabad Bank, Aurangabad	02.01.2017	14.01.2018	884722	9900000	7.00%	735825
107	Allahabad Bank, Aurangabad	02.01.2017	15.01.2018	884723	9900000	7.00%	737860
108	Allahabad Bank, Aurangabad	02.01.2017	16.01.2018	884724	9900000	7.00%	739895
109	Allahabad Bank, Aurangabad	02.01.2017	17.01.2018	884725	9900000	7.00%	741930
110	Allahabad Bank, Aurangabad	02.01.2017	18.01.2018	884726	9900000	7.00%	743965
111	Allahabad Bank, Aurangabad	02.01.2017	19.01.2018	884727	9900000	7.00%	746000
112	Allahabad Bank, Aurangabad	02.01.2017	20.01.2018	884728	9900000	7.00%	748036
113	Allahabad Bank, Aurangabad	02.01.2017	21.01.2018	884729	9900000	7.00%	750071
114	Allahabad Bank, Aurangabad	02.01.2017	22.01.2018	884730	9900000	7.00%	752106
115	Allahabad Bank, Aurangabad	02.01.2017	23.01.2018	884731	9900000	7.00%	754141
116	Allahabad Bank, Aurangabad	02.01.2017	24.01.2018	884732	9900000	7.00%	756176
117	Allahabad Bank, Aurangabad	02.01.2017	25.01.2018	884733	9900000	7.00%	758211
118	Allahabad Bank, Aurangabad	02.01.2017	26.01.2018	884734	9900000	7.00%	760246
119	Allahabad Bank, Aurangabad	02.01.2017	27.01.2018	884735	2500000	7.00%	195495
120	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	01.01.2018	147837	9900000	7.00%	713439
121	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	02.01.2018	147838	9900000	7.00%	715475
122	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	03.01.2018	147839	9900000	7.00%	717510
123	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	04.01.2018	147840	9900000	7.00%	719545
124	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	05.01.2018	147841	9900000	7.00%	721580
125	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	06.01.2018	147842	9900000	7.00%	723615
126	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	07.01.2018	147843	9900000	7.00%	725650
127	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	08.01.2018	147844	9900000	7.00%	727685
128	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	09.01.2018	147845	9900000	7.00%	729720
129	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	10.01.2018	147846	9900000	7.00%	731755
130	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	11.01.2018	147847	9900000	7.00%	733790
131	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	12.01.2018	147848	9900000	7.00%	735825
132	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	13.01.2018	147849	9900000	7.00%	737867
133	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	14.01.2018	147850	9900000	7.00%	739895
134	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	15.01.2018	157401	9900000	7.00%	741930
135	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	16.01.2018	157402	9900000	7.00%	743965
136	Mararashtra Gramin Bank,	31.12.2016	17.01.2018	157403	9900000	7.00%	746000

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	Samarthnagar, Aurangabad						
137	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	18.01.2018	157404	9900000	7.00%	748036
138	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	19.01.2018	157405	9900000	7.00%	750071
139	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	20.01.2018	157406	2000000	7.00%	151941
140	Mararashtra Gramin Bank, Samarthnagar, Aurangabad	31.12.2016	21.01.2018	147836	9900000	7.00%	754141
141	Allahabad Bank, Aurangabad	07.01.2017	07.01.2018	884755	9500000	7.00%	682661
142	Allahabad Bank, Aurangabad	07.01.2017	08.01.2018	884756	9500000	7.00%	684614
143	Allahabad Bank, Aurangabad	07.01.2017	09.01.2018	884757	9500000	7.00%	186566
144	Allahabad Bank, Aurangabad	07.01.2017	10.01.2018	884758	9500000	7.00%	688519
145	Allahabad Bank, Aurangabad	07.01.2017	11.01.2018	884759	9500000	7.00%	169472
146	Allahabad Bank, Aurangabad	07.01.2017	12.01.2018	884760	9500000	7.00%	692425
147	Allahabad Bank, Aurangabad	07.01.2017	13.01.2018	884770	9500000	7.00%	694378
148	Allahabad Bank, Aurangabad	07.01.2017	14.01.2018	884761	9500000	7.00%	696331
149	Allahabad Bank, Aurangabad	07.01.2017	15.01.2018	884762	9500000	7.00%	698284
150	Allahabad Bank, Aurangabad	07.01.2017	16.01.2018	884763	9500000	7.00%	700236
151	Allahabad Bank, Aurangabad	07.01.2017	17.01.2018	884764	9500000	7.00%	702189
152	Allahabad Bank, Aurangabad	07.01.2017	18.01.2018	884765	9500000	7.00%	704142
153	Allahabad Bank, Aurangabad	07.01.2017	19.01.2018	884766	9500000	7.00%	706095
154	Allahabad Bank, Aurangabad	07.01.2017	20.01.2018	884767	9500000	7.00%	708048
155	Allahabad Bank, Aurangabad	07.01.2017	21.01.2018	884768	9500000	7.00%	710001
156	Allahabad Bank, Aurangabad	07.01.2017	22.01.2018	884769	7500000	7.00%	562068
157	ICICI Bank Aurangabad	06.02.2017	06.02.2018	004413008001	100000000	6.25%	6398016
158	Corporation Bank Jalna Road, Aurangabad	10.02.2017	10.02.2018	729385	95000000	5.80%	5631005
159	Mararashtra Gramin Bank, Garkheda, Aurangabad	09.02.2017	09.02.2018	157627	100000000	6.30%	6450406
160	Mararashtra Gramin Bank, Garkheda, Aurangabad	22.03.2017	22.03.2018	157658	200000000	6.40%	13110490
161	Oriental Bank of Commerce, Satugirni	29.03.2017	29.03.2018	7102044	100000000	5.61%	5721128
162	Bank of Baroda, Aurangabad	26.05.2016	26.05.2017	942672	5000000	7.30%	375114
163	Bank of Baroda, Aurangabad	26.05.2016	26.05.2017	942673	9000000	7.30%	675205
164	Bank of Baroda, Aurangabad	26.05.2016	26.05.2017	942674	9000000	7.30%	675205
165	Bank of Baroda, Aurangabad	26.05.2016	26.05.2017	942675	9000000	7.30%	675205
166	Bank of Baroda, Aurangabad	26.05.2016	26.05.2017	942676	9000000	7.30%	675205
167	Bank of Baroda, Aurangabad	26.05.2016	26.05.2017	942677	9000000	7.30%	675205
				Total	3875000000		139678742

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. **We** report that the statutory audit of **GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION 1ST FLOOR, , SINCHAN BHAVAN, , JALNA ROAD, , AURANGABAD , MAHARASHTRA , 431005 AACCG9466F** was conducted by **Us Rakesh R. Agrawal and Associates** in pursuance of the provisions of the **INCOME TAX** Act, and **We** annex here to a copy of **Our** audit report dated **13/11/2019** along with a copy each of

- (a) the audited **Income and expenditure account** for the period beginning from **01/04/2016** to ending on **31/03/2017**
(b) the audited balance sheet as at, **31/03/2017** ; and
(c) documents declared by the said act to be part of, or annexed to, the **Income and expenditure account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In **Our** opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	1 Division/ Circle wise Books of Accounts were maintained by assessee at different Divisions.

Place **AURANGABAD**
Date **13/11/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

SHREYA SUDHIR INDAPURKAR
153867

118855W
Flat no 2, , chandrapushpa sankul,new shreya nagar near kalda corner , Aurangabad , MAHARASHTRA , 431005

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION			
2	Address		1ST FLOOR, , SINCHAN BHAVAN, , JALNA ROAD, , AURANGABAD , MAHARASHTRA , 431005			
3	Permanent Account Number (PAN)		AACCG9466F			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		No			
	Sl No.	Type	Registration Number			
5	Status		Company			
6	Previous year from		01/04/2016 to 31/03/2017			
7	Assessment Year		2017-18			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	CONSTRUCTION		Construction of water ways and water reservoirs		06009
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				
	1	CASH BOOK				
	2	BANK BOOK				
	3	BOOKS OF VARIO US OTHER BOOKS & ABSTRACTS AS GIVEN IN MAHARASHTRA PUBLIC WORKS CODE & MANUALS				
	4	ACCOUNTS ARE MAINTAINED ON CIRCLER/DIVISION WISE AND COMPILED AT HEAD OFFICE ON COMPUTER SYSTEM.				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK	SINCHAN BHAVAN, JALNA ROAD,		AURANGABAD	MAHARASHTRA
	2	BANK BOOK	SINCHAN BHAVAN, JALNA ROAD,		AURANGABAD	MAHARASHTRA
	3	BOOKS OF VARIO US OTHER BOOKS & ABSTRACTS AS GIVEN IN MAHARASHTRA PUBLIC WORKS CODE & MANUALS	SINCHAN BHAVAN, JALNA ROAD,		AURANGABAD	MAHARASHTRA

4	ACCOUNTS ARE MAINTAINED ON CIRCLE/DIVISION WISE AND COMPILED AT HEAD OFFICE ON COMPUTER SYSTEM.	SINCHAN BHAVAN, JALNA ROAD,		AURANGABAD	MAHARASHTRA	431005
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK					
	BANK BOOK					
	BOOKS OF VARIOUS OTHER BOOKS & ABSTRACTS AS GIVEN IN MAHARASHTRA PUBLIC WORKS CODE & MANUALS					
	ACCOUNTS ARE MAINTAINED ON CIRCLE/DIVISION WISE AND COMPILED AT HEAD OFFICE ON COMPUTER SYSTEM.					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	Section				Amount
	Nil					
13 a	Method of accounting employed in the previous year		Cash system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars			Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.					
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)	
		Total				
13 f	Disclosure as per ICDS.					
	S.No.	ICDS	Disclosure			
14 a	Method of valuation of closing stock employed in the previous year.				VALUE OF INVENTORY HAS BEEN TAKEN AS CERTIFIED BY THE MANAGEMENT @ COST	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No
	Particulars			Increase in profit(Rs.)	Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade					
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade	
	Nil					
16	Amounts not credited to the profit and loss account, being:-					
16 a	The items falling within the scope of section 28					
	S.No.	Description				Amount
	Nil					
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned					
	S.No.	Description				Amount
16 c	Escalation claims accepted during the previous year					
	S.No.	Description				Amount
	Nil					
16 d	Any other item of income					
	S.No.	Description				Amount
	Nil					
16 e	Capital receipt, if any					
	S.No.	Description				Amount
	Nil					

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-											
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV / Actual (A)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
	Nil											
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page												
19	Amounts admissible under sections :											
	S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
	Nil											
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
	S.No.	Description	Amount									
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
	Nil											
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	Capital expenditure											
	S.No.	Particulars	Amount in Rs.									
	Personal expenditure											
	S.No.	Particulars	Amount in Rs.									
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
	S.No.	Particulars	Amount in Rs.									
	Expenditure incurred at clubs being entrance fees and subscriptions											
	S.No.	Particulars	Amount in Rs.									
	Expenditure incurred at clubs being cost for club services and facilities used.											
	S.No.	Particulars	Amount in Rs.									
	Expenditure by way of penalty or fine for violation of any law for the time being force											
	S.No.	Particulars	Amount in Rs.									
	Expenditure by way of any other penalty or fine not covered above											
	S.No.	Particulars	Amount in Rs.									
	Expenditure incurred for any purpose which is an offence or which is prohibited by law											
	S.No.	Particulars	Amount in Rs.									
(b)	Amounts inadmissible under section 40(a):-											
	(i) as payment to non-resident referred to in sub-clause (i)											
	(A) Details of payment on which tax is not deducted:											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)											

(A) Details of payment on which tax is not deducted:												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;												
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												
S.No.	Nature Of Liability	Amount in Rs.										
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income												
S.No.	Nature Of Liability	Amount in Rs.										
(i) Amount inadmissible under the proviso to section 36(1)(iii)												
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23	Particulars of any payment made to persons specified under section 40A(2)(b).											
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made(Amount)								

24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.								
	S.No.	Section	Description				Amount		
	Nil								
25	Any amount of profit chargeable to tax under section 41 and computation thereof.								
	S.No.	Name of Person	Amount of income	Section	Description of Transaction		Computation if any		
	Nil								
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-							
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26	(i)(A)(a)	Paid during the previous year							
	S.No.	Section	Nature of liability				Amount		
	Nil								
26	(i)(A)(b)	Not paid during the previous year							
	S.No.	Section	Nature of liability				Amount		
26	(i)B	was incurred in the previous year and was							
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
	S.No.	Section	Nature of liability				Amount		
	1	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS AND VAT PAYABLE				1107326		
26	(i)(B)(b)	not paid on or before the aforesaid date							
	S.No.	Section	Nature of liability				Amount		
	Nil								
(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)									
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts						No	
		CENVAT/ITC	Amount				Treatment in Profit and Loss/Accounts		
		Opening Balance							
		Credit Availed							
		Credit Utilized							
		Closing/Outstanding Balance							
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
	S.No.	Type	Particulars		Amount	Prior period to which it relates (Year in yyyy-yy format)			
	Nil								
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)							No	
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	
	Nil								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same								
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares			
	Nil								
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?							No	
A(b)	If yes, please furnish the following details:								
	S.No.	Nature of income:			Amount (in Rs.)				
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56							No	
B(b)	If yes, please furnish the following details:								
	S.No.	Nature of income:			Amount (in Rs.)				

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												No
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:							
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020)												No
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil												
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-												
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if specified)	Amount of specified	Whether the specified sum was taken or	In case the specified sum was taken or accepted						

				available with the assessee) of the person from whom specified sum is received	sum taken or accepted	accepted by cheque or bank draft or use of electronic clearing system through a bank account	by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt	
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer		Amount of Receipt		
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee		Amount of Payment		
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
Nil									
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							

	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
	Nil										
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—										
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.						
	Nil										
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)											
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order) Amount as assessed	Order U/S and Date	Remarks				
	Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						Not Applicable				
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No				
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No				
	If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73						No				
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)						No				
	S.No.	Section	Amount								
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish						Yes				
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	NSKG00731D	194J	Fees for professional	198732565	1987325	1987325	198732	0	0	0

				or technical services								
	2	NSKG007 31D	192	Salary	40524000	40524000	40524000	2467100	0	0	0	
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:										No
		S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
		Nil										
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount						Dates of payment
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts		Amount			Dates of payment
		Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
		S.No.	Amount received (in Rs.)				Date of receipt					
37	Whether any cost audit was carried out											Not Applicable

	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee						
b	Gross profit / Turnover			%			%
c	Net profit / Turnover			%			%
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced			%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No
	A(b)	If yes, please furnish the following details:					
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	A(b)	If yes, please furnish the following details:					
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	A(c)	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		

Place **AURANGABAD**
Date **13/11/2019**

Name
Membership Number

SHREYA SUDHIR INDAPURKAR
153867

FRN (Firm Registration Number) **118855W**

Address

Flat no 2, , chandrapushpa sankul,new shreya nagar near kalda corner , Aurangabad , MAHARASHTRA , 431005 ,

Form Filing Details

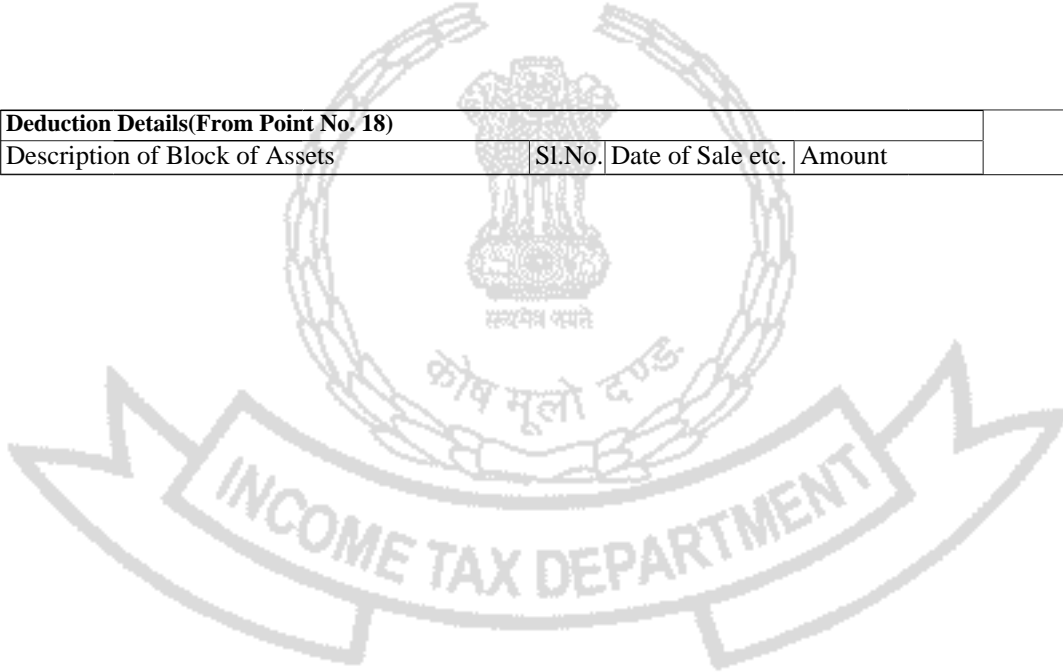
Revision/Original Original

Addition Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
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Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Godavari Marathwada Irrigation Development Corporation, Aurangabad for the year ended 31 March 2017

We have audited the attached Balance Sheet of The Godavari Marathwada Irrigation Development Corporation (GMIDC), Aurangabad as on 31 March 2017 and the Project and Development Account for the year ended on that date under Section 19(3) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 47(2) of the Godavari Marathwada Irrigation Development Corporation Act, No.XXIII of 1998 (GMIDC Act). Audit has been entrusted for the period 2016-17. These financial statements include the accounts of three Regional offices, seven Construction Circle Offices and 48 Division Offices of the GMIDC. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Law, Rules and regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that

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

ii The Balance Sheet and Income & Expenditure Account dealt with by this report have been drawn up in the format approved by the Governing Body on 12.2.2019 vide Resolution No. 69/8 under Section 47 (1) of the GMIDC, Act no. XXIII of 1998.

iii In our opinion, proper books of accounts and other relevant records have been maintained by GMIDC as required under Section 47(1) of the GMIDC, Act no. XXIII of 1998 in so far as it appears from our examination of such books.

iv We further report that:

Comments on Accounts

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION, AURANGABAD

SEPARATE AUDIT REPORT FOR THE YEAR ENDED 31 MARCH 2017.

Comments on Accounts

Balance Sheet

A. Liabilities

A.1 Capital contribution (Schedule-I): ₹16783.30 crore.

The above head includes ₹ 166.86 crore received from Government of Maharashtra in the form of 'Salary Grants' during the year 2016-17.

The inclusion of the Salary Grants under 'Capital Contribution from Government of Maharashtra' (Schedule-I) instead of inclusion of the same under Schedule-II: 'Grants' resulted in overstatement of 'Capital contribution from Government of Maharashtra' (GoM) and correspondingly 'Grants' was understated by ₹ 166.86 crore.

A.2 Current Liabilities and Provisions (Schedule- III) ₹ 630.74 crore

A.2.1 Sundry Creditors

The above head includes ₹ 1.25 crore towards 'Sundry Creditors' for materials whereas, in the Consolidated Monthly Accounts (Form 103) of all divisions under the Corporation for the year 2016-17 depicted the balance for the same as ₹ 22.49 crore. The difference of ₹ 21.24 crore in the balances in respect of 'Sundry Creditors' in both these account statements thus, remained un-reconciled resulting in understatement of 'Current Liabilities and Provisions' to that extent and understatement of Project Development Expenditure.

A.2.2 Liabilities for expenses prior to 01/10/1998 (Schedule-III)- 'Current Liabilities and Provision' ₹92.53 crore.

This includes ₹ 92.53 crore in respect of long pending liabilities for expenses (pertaining to period prior to 01/10/1998) which has remained un-discharged even after a lapse of more than 19 years. The Corporation had not assessed the actual liability for eventual discharge/clearance affecting the true and fair representation of accounts in the financial statements. The 'Liabilities' is thus, overstated to that extent.

A.2.3 Deposits (Schedule-III) ₹ 376.04 Crore.

The above head depicted ₹376.04 crore towards, 'Public Works Deposits' whereas, as per the consolidated Monthly Accounts (Form-73) of all the divisions under the Corporation for the year 2016-17 showed ₹ 301.68 crore for the same item. The difference of ₹ 74.37 crore remained un-reconciled leading to overstatement of Schedule III — 'Current Liabilities and Provisions'.

B. Assets

B.1 Fixed Assets

B.1.1 Fixed Assets (Schedule-IV). - ₹ 23548.86 Crore

The above head depicted the value of Fixed Assets as ₹23548.86 crore. This included ₹ 4972.62 crore towards 'Projects works completed' and ₹ 16587.11 crore on account of 'Project works in progress'. The value of completed projects should invariably include the

value of land utilized by the projects. However, the details of the project cost of completed projects were not shown to audit due to which audit could not ascertain the inclusion of the land cost in the project cost. Further, the exercise of transferring the value of the completed projects from the "Project works in progress" to "Project works completed" was not carried out. Hence, the "Project works-in-progress" and the "Project works completed" may not depict a true and fair figures in the Annual Accounts.

B.1.2 Project Works Completed (Schedule-IV)- ₹ 4972.62 Crore

The above schedule shows the value of completed Major Medium/ Minor Projects as ₹4972.62 crore.

The comparison of the figures of amount mentioned in Balance Sheet and Ledger Account of the respective completed project shows that the value of fixed assets shown in excess of ₹ 23.71 crore over the amount shown in ledger account. The details as per Annual Accounts for the year ended 31 March-2017 and ledger account is as follows:-

(Amount in Rs.)

Sr. No.	Name of Project Completed	Amount as per Balance Sheet	Amount as per Ledger Account	Difference
1.	Major	45959264694	45871812009	77452685
2.	Medium	1075149226	918874561	156274665
3.	Minor	2691814192	2688414106	3400086
	Total	49726228112	49479100676	237127436

The value of 'Fixed Assets' was, thus, overstated by ₹ 23.71 crore.

In the two divisions selected for test on, the upto date capital expenditure in respect of five projects shown in Monthly Account of March 2017 was ₹ 268.74 crore. The capital expenditure in respect of these five projects as per trial balances of these divisions was ₹ 192.46 crore. Thus, the figures in the trial balance in respect of these five projects was less than the figures in the monthly accounts by ₹ 76.28 crore. (Annexure I)

B.1.3 Excess of expenditure over Income (Schedule-IV)- ₹1733.06 Crore

This includes ₹ 1683.71 crore as 'Excess of Expenditure over Income transferred from Project Development Accounts' pending allocation to Project work at the end of March 2016. During the year 2016-17 there was addition of ₹ 49.35 crore transferred from the Project and Development account to this item. As such the amount of net deficit of ₹ 1733.06 crore was pending for allocation to Project works as on March 2017.

The Corporation did not formulate a policy for allocation of net deficit to the completed projects. Due to non allocation of net deficit, the projects were undervalued to that extent.

B.2 Current Assets, Loans and Advances (Schedule-V) ₹1716.34 Crore

B.2.1 Current Assets — (Schedule -VA)

B.2.1.1 Understatement of Current Assets, Loans and Advances

The Schedule V-A: 'Current Assets, Loans and Advances' includes 1.60 crore in respect of 'Stock, Stores and Spares' whereas, a compilation of the figures of Store and Stock as per consolidated Monthly Accounts (Form-98) of all divisions under Corporation for the year 2016-17 revealed the amount as ₹ 3.76 crore (Annexure-2).

It was also observed that the Nandur Madhmeshwar Canal Division, Vaijapur have recorded a minus figure in the From-98 for which no explanation was found on records.

Thus, non-reconciliation of the difference of ₹ 2.16 crore resulted in understatement of 'Current Assets, Loans and Advances' to that extent.

B.2.2 Loans and advances (Schedule-VB)

B.2.2.1 Understatement of the Current Assets, Loans and Advances

(From-105-Miscellaneous Public Works Advances).

The Schedule V(B): 'Loans and Advances' shows ₹ 95.57 crore as various advances / deposits given by the Corporation during the year 2016-17 whereas, a compilation of the advances shown in the monthly accounts (Form 105) all the divisions under Corporation for the same year depicted the value of advances as ₹ 120.34 crore.

Thus, non-reconciliation of the difference of ₹24.77 crore resulted in understatement of 'Current Assets, Loans and Advances' to that extent.

B.2.2.2 Advance to Special Land Acquisition Officer (Schedule-VB) - ₹ 52.41 crore.

This represents the amount of advance payments made to various Special Land Acquisition officers which should have been adjusted against the payment made towards the cost of land to various land owners. Non adjustment has resulted in overstatement of Loans and Advances (Schedule-VB) and the corresponding understatement of Fixed Assets — Project Works completed/Project Work in progress (Schedule-V) by ₹52.41 crore.

B.2.2.3 Recoverable from Government of Maharashtra (Schedule-V B)- ₹53.19 crore.

The Schedule -VB: 'Loans and Advances' showed an amount of ₹ 53.19 crore to be recovered from GoM. The recovery amount pertained to a period prior to 01/10/1998. Since the chances of the recovery of these advances were remote, the same should have been written off in the books of accounts. No amount in this regard was recovered since last four years. The 'Loans and Advances' is thus, overstated to that extent.

C General

C 1 Recoverable in Cash or Kind or Value to be received (Schedule -VB) ₹142.10 crore.

This represents the excess expenditure on deposit works, other miscellaneous advances, advance payment to divisions for execution of works, Miscellaneous Public Works Advance (MPWA) and adjustment of old Cash Settlement Suspense Accounts (CSSA) bills. The Corporation has neither assessed the actual recoverability of these advances nor provided for doubtful debts or disclosed the same in the accounts.

C.2 Non creation of Depreciation fund.

The schedule-IV 'Fixed Assets' includes, 'Project Works Completed' (₹ 4972.62 crore) and other depreciable 'Fixed Assets' (₹ 108.15 crore) as on 31 March 2017. The Corporation has shown the value of the assets in the statement of Accounts after charging in depreciation as per the percentage mentioned in the 'Notes of Accounts'. However, a 'Depreciation Fund' was not to be created as required under Section 44 of the GMIDC.

C.3 Understatement of Current Liabilities and Provisions.

Current Liabilities does not include ₹54.42 crore towards 'Guarantee Fees' payable to the GoM along with penal interest thereon. However, no disclosure in this regard was made in the Annual Accounts.

C.4 Overstatement of Short term Deposits (Schedule-V) -₹ 411.07 Crore.

The schedule-V 'Current Assets, Loans and Advances' shows the 'Short Term Deposits' as ₹ 411.07 crore whereas, the Deposit Register maintained at the Corporation level shows the 'Short Term Deposits' during the year as ₹ 387.50 crore. Thus there is an un-reconciled difference of ₹ 23.57 Crore in both the records, resulting in overstatement of 'Current Assets' by the same amount. Further, the 'Investment Group Summary' shows an amount of ₹ 24.86 crore to have been deposited in the State Bank of Hyderabad. However, the purpose for the deposit was not disclosed in the annual accounts. Further, an amount of (minus) ₹ 1.29 crore was shown as 'Fixed Deposit' in a Bank of Baroda. The non reconciliation of the figures, thus, affected the presentation of true picture of balance sheet. (Annexure-3)

C.5 Inter division balance account (Schedule-VB)-₹ 283.84 Crore

An amount of ₹ 283.84 crore shown in this Schedule remained to be adjusted against the respective final heads of account. Despite the non-adjustment being pointed out in previous SAR, the figures increased by ₹ 3.5Crore during the year 2016-17. The increase in the unadjusted figures between the Divisions indicated absence of a proper mechanism for making such adjustments.

C.6 Current Account (Schedule-V) - ₹ 77.68 Crore.

The balance as on 31 March 2017 as stated in the bank's current account statements differs from the figures shown in the Corporation's Annual Accounts for the year 2016-17. The annual accounts shows a total figure of ₹ 77.68 crore in the nine Current Accounts maintained by the Corporation whereas, as per the Bank statement for the same day, the actual total closing balance in the nine Current Accounts was ₹ 21.90 crore. Thus, there was an un-reconciled difference of ₹ 55.78 crore as per the annual account and the bank statements affecting the true and fair representation of figures in this Schedule.

For and on behalf of the C&AG of India.

**Sd/-
Accountant General**

Annexure to Audit Report

1. Adequacy of Internal Audit System

There are seven circle Offices, 48 Divisions Offices and their Sub-Division Offices under the Corporation however, no internal audit of the subordinate offices was being carried out by the corporation. The reason for not conducting of the internal audit was due to lack of qualified account personnel.

2. Adequacy of Internal Control system

There are three Regional Offices, seven Circle Offices and 48 Division Offices in the Corporation. Monthly accounts were received from the division offices but were not consolidated to compile monthly account at Corporation level. The reconciliation of division figures with the figures of Corporation office was not carried out periodically.

Considering the size of the Corporation, there is scope for strengthening the internal control system.

3. System of Physical verification of Fixed Assets

The Corporation did not maintain any record in respect of Fixed Assets and did not have any system of physical verification of Fixed Assets. During the financial year 2016-17, the Fixed Assets were not physically verified.

4. System of physical verification of inventory

As per the provisions of Maharashtra Public Works Manual, important stores, tools and plants, etc should be counted by a Sub-Divisional Officer and the Superintending Engineer may periodically depute an officer from one division for stock taking of another. However, the Corporate office did not have any records / reports in respect of such prescribed verification, which was indicative of lack of monitoring and ineffectiveness of internal control.

5. Regularity in payment of statutory dues

No comment.

Sd/-
Sr.Audit Officer
D.P. Cell(ES)

GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION,
AURANGABAD

“Sinchan Bhavan” Jalna Road, Aurangabad-431005 Phone No. 0240-2342097 Fax No. 2332426

Email-edgmidc.abadwrd@maharashtra.gov.in

**COMPLIANCE OF THE SEPARATE AUDIT REPORT ON THE ACCOUNT OF
GODAVARI MARATHWADA IRRIGATION DEVELOPMENT CORPORATION,
AURANGABAD FOR THE YEAR ENDED 31 MARCH 2017.**

Balance sheet

A. Liabilities

A.1. Capital contribution (Schedule-I): ₹16783.30 crore.

The GMIDC is Project implementation agency and is solely depended on the grants given by the Govt. for projects. Since there is no revenue independently earned as an activity by GMIDC, all its grants are ultimately capitalized towards all the projects executed by it.

The Corporation has been including the Salary grant in Capital contribution from the inception in 1998.

A.2 Current Liabilities and Provisions (Schedule- III): ₹ 630.74 Crore.

A.2.1 Sundry Creditors.

The differences in the Division balances would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

A.2.2 Liabilities for expenses prior to 01/10/1998 (Schedule-III)- `Current Liabilities and Provision` ₹ 92.53 crore.

The amount disclosed in the Balance sheet includes the figures of the Division/Circle offices which have been closed/transferred before 1.10.1998 This amount would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

A.2.3 Deposits (Schedule-III) ₹ 376.04 Crore.

The differences in the Division balances would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

B. Assets

B.1 Fixed Assets

B.1.1 Fixed Assets (Schedule-IV). - ₹ 23548.86 Crore

The Circle/Division offices have been asked to call for details of the land acquisition costs of the completed projects from the concerned SLAO's. The same will be transferred from the Advance to SLAO account to the project account.

The information of the completed projects have been called for from all the concerned offices. The same will be updated in the accounts when we receive the revised list.

B.1.2 Project Works Completed (Schedule-IV)- ₹4972.62 Crore

The amount as per the Balance sheet includes the additions during the current year.

The differences in the Division balances would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

B.1.3 Excess of expenditure over Income (Schedule-IV)- ₹1733.06 Crore

The process of formulation of policy has been taken up and may be presented shortly.

B.2 Current Assets, Loans and Advances (Schedule-V) ₹1716.34 Crore

B.2.1 Current Assets — (Schedule -VA)

B.2.1.1 Understatement of Current Assets, Loans and Advances

The differences in the Division balances would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

B.2.2 Loans and advances (Schedule-VB)

B.2.2.1 Understatement of the Current Assets, Loans and Advances (From-105-Miscellaneous Public Works Advances).

The differences in the Division balances would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

B.2.2.2 Advance to Special Land Acquisition Officer (Schedule-VB) - ₹ 52.41 Cr.

Unless the utilization of the advance is informed by the SLAO, same remains as advance with SLAO . As and when utilization is informed , the same is transferred to Land account.

The details of advance remaining to be adjusted will be called from the SLAO.

B.2.2.3 Recoverable from Government of Maharashtra (Schedule-V B)- ₹53.19 Cr.

The amount of recoverable from the Government of Maharashtra would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

C General

**C.1 Recoverable in Cash or Kind or Value to be received (Schedule -VB)
₹142.10 crore**

The concerned Circle/Division offices will be advised to ascertain the actual status of all these accounts and provision will be made if necessary.

C.2 Non creation of Depreciation fund

The Corporation is in the process of creating a Depreciation Fund.

C.3 Understatement of Current Liabilities and Provisions.

GMIDC is following cash system of accounting. Hence no provision has been made for the unpaid Gurantee fees.

C.4 Overstatement of Short term Deposits (Schedule-V) -₹ 411.07 Crore.

The differences in the Short Term Deposits is on account of Deposits made at the Division offices which is not reflected in the Deposit Register maintained at Head Office.

C.5 Inter division balance account (Schedule-VB)-₹ 283.84 Crore

The differences in the Division balances would be adjusted/rectified after the completion of the process of verification and reconciliation of the accounts of all the Divisions.

C.6 Current Account (Schedule-V) -₹ 77.68 Crore.

The differences in the Savings Bank balances would be adjusted/rectified after the completion of reconciliation process and will be produced for audit.

Annexure to Audit Report

1. Adequacy of Internal Audit System

Corporation has appointed separate firm of Chartered Accountants (K N D & Associates) for conducting Internal Audit, The reports of internal audit are available at corporation office.

2. Adequacy of Internal Control system

Corporation has appointed separate firm of Chartered Accountants for compilation & consolidation of accounts of all divisions, circles & Head office. The said task is carried out by them in X - FA.

3. System of Physical verification of Fixed Assets

The concerned Executive Engineer of Division have physically verified the fixed Assets as per the prescribed period. The record of physical verification of fixed Assets has been maintained Divisional level.

4. System of physical verification of inventory

As per provisions of Maharashtra Public Works Manual important stores tools & plants are counted at Division level, the record of counting of T & P, & stock taking has been maintained Divisional level.

5. Regularity in payment of statutory dues

No Comment.


A.B. Tare

Chief Accounts and Finance Officer


N.V. Shinde

Executive Director