ANIL KUMAR MAHESHWARI & ASSOCIATES
Chartered Accountants

49, BALAJI ENCLAVE,
BHAGHANA
NEEMUCH 458441 (M.P.)
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अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद-मनासा जिला नीमच(मध्य प्रदेश) का वित्तीय वर्ष 2019-20 का वितीय अंकेक्षण कार्य पूर्ण किया गया है ।अंकेक्षण के दौरान हमारे द्वारा संचनालाय, नगरीय प्रशासन एवं विकास भोपाल (मध्य प्रदेश) द्वारा प्रतिपादन निर्देशों/परिपत्रों एवं अधिनियम का पालन किया गया है ।

हमारे द्वारा नगर परिषद के 1 अप्रैल 2019 से 31 मार्च 2020 तक के समस्त अभिलेखों/प्रपत्रो आदि का निरिक्षण किया गया है । परिषद द्वारा उपलब्ध कराए गए अभिलेखों के आधार पर हमारे द्वारा प्राप्ति एवं भुगतान खाता तैयार कर इस प्रतिवेदन के साथ के सलंग्र किया जा रहा है।

परिषद द्वारा संबंधित वर्ष में दोहरा लेखा प्रणाली नहीं अपनाई गई है। परिषद द्वारा लेखे इकहरा लेखा प्रणाली के आधार पर ही तैयार किए जाते हैं ।

हमारे द्वारा अंकेक्षण के दौरान उन मानकों का प्रतिपालन किया गया है जिन्हें सामान्यता भारत में मान्य किया जाता है और जो संस्था के वित्तीय स्थिति का आकलन करते हेतु अनिवार्य है ।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियों एवं अनियमितताएं पाई गई है हमने उन पर परिषद एवं अधिकारियों के विचार विमर्श किया है जो अनियमितताए के संचालन के समक्ष प्रस्तुत करने योग्य है हम उन्हें इस प्रतिवेदन के साथ अंकेक्षण आक्षेप के रूप में सलग्र रह कर रहे हैं ।

अंकेशण निरीक्षण एवं प्रतिपालन वित्तीय वर्ष 2018-19 के अंकेक्षण कार्य में रजत बोहराएंड एसोसिएट के द्वारा प्रस्तुत प्रतिवेदन में दर्शाए गए शेष को आधार मानते हुए हमारे द्वारा वर्ष 2019-20 का अंकेक्षण किया गया है।

वास्ते : अनिल कुमार माहेश्वरी एंड एसोसिएट
चार्टर्ड अकाउंटेंट

Rohan Somani

CA रोहन सोमानी
स. क्र. 446892

दिनांक : 12/09/2020
स्थान : मनासा
UDIN 20446892AAAACA6971

M/s. Anil Kumar Maheshwari & Associates
FRN-022769C
CHARTERED ACCOUNTANTS

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१ परिषद द्वारा लेखा संबंधित वर्ष में द्विलेखा पद्धति के अनुसार तैयार नहीं किया जा रहा है लेखों को इकहरा प्रणाली द्वारा ही तैयार किया जा रहा है ।

२ आय एवं व्यय को प्राप्ति भुगतान के आधार पर रिकॉर्ड किया जा रहा है उपार्जित आधार पर लेखों को नहीं बनाया जा रहा है हम सुझाव देते हैं कि लेखों को द्विलेखा का आधार पर बनाया जाए जिससे आय व्यय एवं बकाया आदि की जानकारी प्राप्त हो सके ।

३ केंद्र एवं राज्य सरकार द्वारा कोई भी राशि देने पर परिषद को किसी प्रकार की रसिद पत्र नहीं दिया जाता है हमारा सुझाव है कि सरकार ग्रांट प्रदान करते समय संबंधित पत्राचार अवश्य करें ।

वास्ते : अनिल कुमार माहेश्वरी एंड एसोसिएट
चार्टर्ड अकाउंटेंट

Rohan Somani

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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF MANASA NAGAR PARISHAD

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

- We certify that the Receipt and Payment account books of account maintained at the office of Nagar Parishad, Manasa.
- The observation/discrepancies/inconsistencies observed in the scope of audit have been detailed out in Audit Report.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to the previous year is given in Annexure-A.
- We report the following observations/suggestions in the audit report.
- Subject to above-
    I. We have obtained on the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit;
    II. In our opinion, proper books of accounts have been kept by them above named Entity so far as it appears from the examination of the books.
    III. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with notes thereon attached in the report gives true and fair of the Receipt & Payment account of Nagar Parishad , Manasa for the year ended 31st March 2020.

Place : Manasa
Date: 12/09/2020

UDIN 20446892AAAACA6971

For : Anil Kumar Maheshwari & Associates.
Chartered Accountants
Rohan Somani
CA. Rohan Somani
Partner
M. NO. 446892
FRN. 022769C

मुख्य नगरपालिका अधिकारी
नगर परिषद् मनासा

M/s. Anil Kumar Maheshwari & Associates
FRN-022769C
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Abstract Sheet for reporting on Audit Paras for Financials Year 2019-20

Name of ULB - Nagar Parishad, Manasa
Name of Auditor - Anil Kumar & Associates.

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources has been reported in Receipt & Payment Account	1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.
		He is also responsible to check the revenue receipt from the counter files of receipt books and verify that the money received is duly deposited in respective bank account	The Counter foils or revenue receipts of property tax, water tax and shop rent collection were made available to us for verification. As per information provided to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn this amount directly to bank account.	
		Percentage of revenue collection increases\decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith(**Annexure - A**).	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts except during Bank holidays.	

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		The entries in cash book shall be verified	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	
		The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets .	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met. Also the sheet of revenue recovery as provided by the ULB does not match with figures stated in the Receipt & Payment Account and Income & Expenditure Account.	3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	Interest income is recorded in cash book on cash basis instead of accural basis due to which correct interest income is not reflected in financial statements.	
		The cases where the investment are made on lesser interest	Investment (if any) are made at rate prevailing in bank	

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		The auditor is responsible for audit of expenditure under all the schemes	We have audited the expenditures incurred by the municiaplity using sample test check basis during the FY 2019-20	
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .	The entries in cash book have been verified from relevant vouchers..	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any	The monthly balances of cashbook were checked and the errors were rectified.	
		He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner /cmo	There is no such bifurcation of expenses, the payment of every expense is made from a single bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.	
2	Audit of Expenditure	He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India \state government.	The expenditure were checked on sample basis as all the expense and construction files were not presented before us for audit, the expenses were in accordance with the applicable directives, except for following observations: 1. There were no pre/post photographs of the construction sites in the files. 2. In most of the vouchers Budget Head was not mentioned. 3. In some of the vouchers seal of the required authority was not present.	1. On the Note sheet the CMO and The President should put their official Seal with the Signature. 2. Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. 3. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant.

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मुख्य नगरपालिका अधिकारी
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		During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and the President should put their official seal with their signatures as in most of the vouchers the official seal was not found.	4. Budget head in vouchers should be properly mentioned.
		All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non compliance of audit paras shall be brought to the notice of Commissioner / CMO	During the course of audit by applying sample test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority	
		The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	No Utilization certificate has been provided by the nagar parishad.	
		The auditor shall verify that all the temporary advances have been fully recovered .	Temporary advances are only given to staff on certain ocassions, if any are recovered from their salaries in subscquent month	

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3	Audit of Book Keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observations are mentioned in below points.	1. The books of accounts are being maintained in Single Entry Accounting system 2. Fixed asset register should be maintained by ULB.
		He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo	Nagar Parishad maintained all the books of accounts as per Accounting Rules Applicable to Urban Local Bodies.	
		The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.	Advance register is not maintained by the Nagar Parishad	
		The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	BRS is not prepared by Nagar Parishad. Balance as per bank statements Consolidated apart from FDs = Rs. 37067974 and Balance as per cash book Consolidated apart from FDs = Rs. 37067974. Difference= NILL	
		He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book.	We have verified the account so receipts and payments for the grant received and utilized during the year. Details have been mentioned in Audit of Grants and Loans.	

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		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo.	We observed that the ULB does not maintains the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund .	The project fund has been reconciled with the receipts and payments no major irregularity found.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	We have verified all the physcial FDs but balance of FD in cash book and balance as per physical are not tallied as entries not passed on the basis of accrual system which must be passed on and certificate of balance & interest on every fd should be collected from banks at the end of the year and fd chart should be prepared reconciling FD balance as per FD and Cash Book. Currently Balance of FD as per cash book and as per physcially available is not tallied as proper records is not maintained to mention FD value as per accrual system	Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.	We observed that the no separate register for the same is maintined As per the explanation provided to us the FDRs are kept on auto renewal.	
		The cases where FDR\TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo.	The interest are kept on auto renewal so the latest rates of interest are not known, also as reported above the interest income are duly recorded in the books of accounts. Interest income is accounted for the year when FDR is matured.	

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5	Audit of Tender	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have audited tenders/bids invited by the ULB duringthe FY 2019-20 by applying sample test check basis and no contravention or exceptions were noticed during the course of audit other than those which has been discussed in next points	1) More competitive tendering processes should be implemented. 2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. 3) The tenders should be allotted after proper checking of documents, as we stated some cases where tenders were allotted to contractors who didn't provided mandatory documents.
		He shall check whether competitive tendering procedures are followed for all bids.	All the contracts were alloted to contractors through tender/bids and the process is duly conducted by the competent official.	
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
		The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO		
		The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's.		

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6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same. Grant details are attached as per **Annexure -B**.	1. Refer Details of Grants Released & Utilized during audit 2.More and more assets should be created for the welfare of the people as well as for generating more revenue.
		He is responsible for audit of grants received from State Government and it's utilization		
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.	We have verified no such case/ descrepancy is observed. However details of repayment of loan from HUDCO were made available and are attached as per **Annexure-C**.	
7	Incidence relating to diversion of funds	The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	Since letter acknolwedging grant given by government was not available with Nagar Parishad and proper classification was not made of Capital & Revenue receipts and expenses, we are unable to comment upon the incidence relating to diversion of funds from caital/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another A Separate Sheet of Grant received from various sources, in which some are mentioned with name of grant provider and some are mentioned with name of head/item, is prepared. This sheet must also append with classification of receipt in capital or revenue nature	M/s. Anil Kumar Maheshwari & Associates FRN-022769C CHARTERED ACCOUNTANTS मुख्य नगरपालिका अधिकारी नगर परिषद् मनासा

8	Whether all the temporary advances have been fully	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
9	Whether the bank reconciliation statement have been regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	BRS is not prepared by Nagar Parishad. Balance as per bank statements Consolidated apart from FDs = Rs. 37067974 and Balance as per cash book Consolidated apart from FDs = Rs. 37067974. Difference= NILL	Bank reconciliation statement should be regularly prepared if there is difference.

For: Anil Kumar Maheshwari & Assc
Chartered Accountants
FRN:022769C

Rohan Somani

CA. Rohan Somani
(Partner)
M.NO.: 446892
UDIN 20446892AAAACA6971

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For: Nagar Parishad
Manasa

मुख्य नगरपालिका अधिकारी
नगर परिषद् मनासा

NAGAR PALIKA PARISHAD MANASA

Madhya Pradesh

Receipts and Payments for the year ended

1-Apr-2019 to 31-Mar-2020

Receipts	Amount (Rs.)		Payments	Amount (Rs.)	
Opening Balance			**Indirect Expenses**		**90,565,285.00**
Bank Accounts		**53585213.00**	Salary	38368192	
SBI-0052	27711629		Pension	713328	
SBI-0015	1415787		Water vehicle expenses	6104373	
Cental Gramin Bank-0815	930956		Electricity expenses	10073312	
BOI-0065	645534		Development expenses	12590460	
BOI-0198	5065		Travelling Expenses	204013	
SBI-2678	6926		Advertisment Expenses	374426	
BOB-5688	239779		Repairing Expenses	350679	
PNB-0748	542759		Cleaning Expenses	4278901	
PNB-33603	1688008		Vividh expenses	3924855	
Axis- 1728	5094137		SD	6841600	
Axis-0464	261668		Disel expenses	1413627	
AU	5000000		Festival Expenses	693094	
FDR	10042965		Project advisory fees	98000	
			Loan Repayment	2612255	
			Parishad Allowance	269480	
			Legal fees	143000	
Indirect Incomes		**90,112,630.00**	Vidhayak nidhi	466172	
Grants for Road Development	1736000		Sansaad Nidhi	480500	
Mulboot Suvidha	6236000		Other expenses	530000	
Grants From State Finance commission	4678000		Telephone	35018	
14th Vitt Ayyog	16462000				

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Chungi Kshati Purti	29203234				
Passenger tax	1638000				
Mudrakan	1554000		**Closing Bank**		**53,397,258.00**
Other income	530000		SBI-0052	29053672	
Sampanti kar	1089563		SBI-0015	1211564	
Samekit kar	593980		Cental Gramin Bank-0815	1093435	
Education Tax	21839		BOI-0065	1423689	
Development Tax	358711		BOI-0198	7813	
Sawtchta kar	425500		SBI-2678	39654	
Shop rent	1445338		BOB-5688	247949	
Temporary Bu-khand	172250		PNB-0748	562059	
SD	6885787		PNB-33603	1748028	
Adhibhar	216497		Axis- 1728	77439	
Water tax	2954328		Axis-0464	1302239	
Auction fees	10000		AU	300433	
Vividh receipts	2925817		FDR	16329284	
Nal saiyojan	152650				
Interest	2052194				
Festival	245150				
Premium	5867162				
Bazaar fees	648520				
Vadh kar	51400				
Development Shulk	1958710				
Samjhotha Shulk	264700				
TOTAL		**143697843.00**	**TOTAL**		**143962543.00**

Rohan Somani

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मुख्य नगरपालिका अधिकारी
नगर परिषद् मनासा

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

Annexure - A

Name of ULB - Nagar Parishad, Manasa
Name of Auditor - Anil Kumar & Associates.

Sr. No.	Parameters	Description					Observation in Brief	Suggestions
1	Audit of Revenue							
राजस्व कर वसूली		Receipts in Rs.						
		Year 2018-19	Budgeted 2019-20	Year 2019-20	Budgeted % Comparision	% of Growth		
(i)	संपत्ति कर	1,030,816	2,199,185	1,067,364	49	3.55		
(ii)	समेकित कर	485,880	2,211,600	579,380	26	19.24		
(iii)	नगरीय विकास उपकर	336,332	834,655	353,659	42	5.15		
(iv)	शिक्षा उपकर	20,201	52,629	25,722	49	27.33		
	कुल योग	**1,873,229**	**5,298,069**	**2,026,125**	**38**	**8.16**		
गैर राजस्व वसूली								
(i)	भवन भूमि किराया	1,318,120	4,200,618	1,481,478	35	12.39		
(ii)	जल उपभोक्ता प्रभार	2,405,315	5,901,982	2,833,272	48	17.79		
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	1,054,560	441,631	42	100.00		
(iv)	अन्य कर / शुल्क	22,432,673	18,865,000	14,565,050	77	-35.07		
	कुल योग	26,156,108	30,022,160	19,321,431	64	-26.13		
	महा योग	**28,029,337**	**35,320,229**	**21,347,556**	**60**	**-23.84**	1)The data reveals that the budgetes estimated of income are estimates on very higher side. 2) If we comapre with the budgeted figure the realisation of income is not up the mark whereas when we compare the same with the past year actual income the growth is positive except other income on communicating with the ULB they said premium amount is received less in current year compared to last year.	1)Proper control should be estabilished to recover outstanding amount . 2) Dedicated staff specifically for this work should be assigned and camp may be organized 3) Budgeted income should be estimated on the basis of actual past income collections. 4) ULB should impose strict penalties and legal actions to improve past collections.

M/s. Anil Kumar Maheshwari & Associates
FRN-022769C
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद् मनासा

Annexure-B

नगर परिषद – मनासा , जिला नीमच (म.प्र.)

वर्ष 2019–20 में प्राप्त अनुदान एवं व्यय की जानकारी

Govt.Grant

क्र.	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	योग	व्यय राशि	शेष राशि
1	मूलभूत सुविधा	4940190	6236000	11176190	10088117	1088073.00
2	राज्यवित्त	968312	4678000	5646312	3615444	2030868.00
3	सड़क मरम्मत अनुरक्षण	164703	1736000	1900703	954899	945804.00
4	14 वा वित्त आयोग	5753230	16462000	22215230	13530133	8685097.00
5	सुलभ शौचालय निर्माण	1434000	0	1434000	0	1434000.00
6	विशेष निधि	12277054	0	12277054	0	12277054.00
7	मुख्यमंत्री अधोसरंचना विकास कार्य	2000000	0	2000000	2000000.00	0.00
8	विधायक निधि	2966173	0	2966173	466173	2500000.00
9	सासद निधि	800000	0	800000	480500	319500.00
10	मड पप कृय	151000	0	151000	32163	118837.00
11	एफ एस टी	0	530000	530000	530000	0.00
	योग	**31454662**	**29642000**	**61096662**	**31697429**	**29399233**

ये अनुदान पत्र हमे नगर परिषद से प्राप्त हुआ हे

M/s. Anil Kumar Maheshwari & Associates FRN-022769C CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर परिषद मनासा

NAGAR PALIKA PARISHAD MANASA Annexure-C

Madhya Pradesh

HUDCO LOAN REPAYMENT (2019-20)

Sr. No.	Date	Principal	Interest	Amount Paid
1	16/5/2019	299000	368088	667088
2	26/8/2019	299000	359986	658986
3	21/11/2019	299000	348086	647086
4	19/2/2020	299000	340095	639095
	Total	1196000	1416255	2612255

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मुख्य नगरपालिका अधिकारी
नगर परिषद् मनासा