AKPG & ASSOCIATES

CHARTED ACCOUNTANTS

103-104,N-16, 1st Floor Thapar House
Gulmohar community centre
near green park
Metro station, new Delhi -110049

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Mobile+91-7578445026/9990451663
E-mail pramod@akpg.co.in

AUDIT RIPORT

We have examined the Receipts&PaymentsActountof MunicipalCountil,Rajnăgar,District-Chhatarpur (M.P.)for the year ended 31stMarth2024 whichare inagreement with the books of Account maintained by the said Munitipal council. We have obtained all the necessary information and explanation , which to the best of our knowledgeand belief were necessary for the purpose of the audit. In our opinion ,proper books of accounts have been kept by the above said concern so far as it appears from our examination of books subject to the comments gìven below:

4. These finantial statements are the responsibility of the management of the coxcerx. Our responsibility is to express an opinion on these financial statements based on our audit.

5. Wehave conducted our audit in accordance with the auditing standards generally accepted in India.Our audit includes examining on test basis , evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estìmates made by management, as well as evaluating the overaîl presentation of the financial statements.

6. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of the Receipts & Payments Account for the year ending as on 31 March2024.

Date:
Píace:Rajnagar
UDIN:24521813BKCKCZ4590

Chief Municipal Officer
Nagar Parishad Rajnagar
Distt. Chhatarpur (M.P.)

For AKPG & Associates
Chahere Accountnîs
AKPG & ASSOCIATES New Delhi FRN:024518N CHARTERED ACCOUNTANTS
CA PramodGupta
(Partner)
Mem.No:521813

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MUNICIPAL COUNCLE RAJNAGAR
AUDIT OBSERVATION

AUDIT OF REVENUE

- We have audited the resources of revenue on a sample basis
- Yes, we have cheked some revenue receipts from the counter file of the receipts book and verified that the many received is also deposited in respective bank account.
- CMO gives 2 working days for the deposition of money to the bank but at the time of auditing we found that there is no delay in revenue receipt and also deposits to the bank time to time.
- Cash book has been verified with receipts and payment voucher & rokariya receipts cash book.
- No we did not find any investment on lesser interest rate.
- Receipts & payment A/C income & expendiyure A/C which have been enclosed with the audit report were provided by the council and examined by us on a sample basis.

Audit of expenditure

- We covered the expenditures on the sane basis during the process of audit.
- While checking accountants cash book and vouchers provided us the bills and vouchers were found satisfactory according to book
- We verified that expenditure of particular schemes and found that the same were not over budget and found that the same werw not over budget and expended according to guidelines, directives acts and eule issued by the government.
- All the expense s werw under financial propriety and the expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view no such cases occurred in which appropriate sanctions accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need report the instances to cmo.

As per the ULB guidelines, if the fire brigade going outside of municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB

Audit of book keeping

- We couldn't check all books of account which were maintained by the municipal council.
- Except cash book many registers/ records have not been maintained properly some observaition in records of ULB are as follows

Chief Municipal Officer
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AKPG & ASSOCIATES
New Delhi
FRN:024518N
CHARTERED ACCOUNTANTS

Accounts department

Audit obwervation are as follows

- Some irregularities were observed regarding obtaining and mantinance of bills and vouchers files respectively which were suggested for rectification and paying attention in future
- It is suggested to affix proper stamp on cash book and other records.
- Grants register and other necessary records were maintained properly and found satisfactory.

Store department

- Due to non – availability of last year's store records, we are unable to comment upon the opening of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue department

- Tha collection book (vasooli katte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation depertment

- The records of usage of materials, chemical issued from store department were maintained and necessary suggestion have been given to keep records in better manner.
- Logbook were maintained and found satisfactory.
- Proper vehicle repering rejester and light repering register should be maintained.

Water supply department

- Proper record for repairing of moter pumps, hand pump, pipe line, should be maintained separately store recode contain the detail in regard of repairing

PWD department

- Proper construction register should be maintained by the ULB.
- During the audit of note sheet which enclosed with vouchers, we found that proper work prosess was followed by the ULB.

Audit of FDRs

- During the audit we have not been provided any tendar file. However, on the basis of examination of note sheet atteached to vouchers, we fopund some irregularities and have been shown at respective place in this audit report.
- No bank guarantee has been received .

Audit of grants & loans

- We examined all the grants received from the state government and some of their utilization on sample basis.
- During the audit, we found that some grants are like mixed nature i.e. capital&revenue or capital except that all grants have been used for the purpose which grants have received.

ForAKPG&Associates

Chief Municipal Officer
Nagar Parishad Rajnagar
Distt. Chhatarpur (M.P.)

Chartered Accountants

AKPG & ASSOCIATES
New Delhi
FRN:024518N
CHARTERED ACCOUNTANTS

CA Pramod Gupta
(Partner)
MEM. NO.:521813

Date:
place: Rajnagar

NAGAR PARISHAD RAJNAGAR

RECEIPT AND PAYMENT ACCOUNT

for the ending 31st march 2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
TO OPENING BALANCE B/O		**ADMINISTRATIVE EXPENSES**	
state bank of india A/C (0048)	5,703,656.07	Printing and satioinery	100150.00
state bank of india A/C (1053)	24,148,999.78	Advertisement and publicity	110447.00
zila sahkari bank maryadit (0286)	0.00	Legal and professional fee	680680.00
canra bank	2,371,330.80	Electicity expenses	2027271.00
state bank of india A/C (9071)	9,833.00	Telifhone and internet expenses	20156.00
state bank of india A/C (0649)	27,989.08		
zila sahkari bank maryadit (07207)	2,168,139.00	**ESTABLISHMENTS/SALARIES EXPENSES**	
		Administrative salary	1035923.00
GRANTS, CONTRIBUTION AND SUBSIDIES		Technical EXP.	1332759.00
15TH finance commission	5,806,985.00	Salaries & wages	635587.00
Moolbhoot grant	3,331,921.00	Accumulated leaves	502080.00
Road Repairs grants	2,265,707.00	Rajasv	3265888.00
Grant for vitt ayog	7,781,779.00	sadak safai	3652802.00
Chungi kshati purti	18,007,220.00	shtai karmi vatika	605232.00
Mudrank sulk	2,283,521.00	sthai karmi jal praday	2111502.00
Any other grants	5,337,577.00	sthai karmi safai safai	495362.00
		permanet worker salary	96052.00
RENTEL INCOME		National pension scheme (NPS)	655932.00
		General provident Fund (GPF)	686000.00
Market Shop Rent	283,649.00	Life insurance premium (LIC)	167255.00
Shop rent GST	51,068.00	Pariwar kalyan nidhi	25500.00
Land rent	69,233.00	Professinal Tax	154060.00
bank rant	1,125,362.00	EPF	105261.00
Danik bazar rent	55,100.00	HRA	5963.00
Saptahik bazar rent	17,500.00	Temprory worker (master karmchari)	4684269.00
Tanker rent		Atirikt karmchari	827711.00
		Mandeya	498909.00
TAXEX/DUTIES COLLECTIONS	64,920.00	**CONSTRUTION WORK**	
Bus stand vasuli (customer)	313,006.00	Concrete road constuction work	7088484.00
Sampti tax (previous)	142,545.00	Teen shed work	3307510.00
Sampti tax (cureent)	42,645.00	Darainge work	2470127.00
Sampatti surcharge	355,671.00	Building construction work	532974.00
Samekit tax (cureent)	174,886.00	PMAY	
Samekit tax (previous)	47,468.00	Shoping complex	705313.00
water tax (cureent)	189,699.00	vidhut pool (high mask)	2860669.00
	107,425.00	MRF	143360.00
water tax (previous)	9,456.00	**CLEANING EXPENSES**	
water tax surcharge	13,695.00		
Nagriye vikas upkar (cureent)	27,114.00	Cleaning material puchased	1198500.00
Nagriye vikas upkar (previous)	50,065.00		
Siksha upkar (cureent)	57,046.00		
Siksha upkar (previous)	56,899.00		

Chief Municipal Officer
Nagar Parishad Rajnagar
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AKRG & ASSOCIATES
New Delhi
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NAGAR PARISHAD RAJNAGAR

RECEIPT AND PAYMENT ACCOUNT

for the ending 31st march 2024

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
waste related income	469,363.00	**REPAIR AND MAINTENANCES**	
Vikas upkar (current)	13,652.00	Vehicle repairs maintenance	190,767.00
Vikas upkar (previos)	25,699.00	Water pump repair	66,484.00
Namatam sulk	44,000.00	Water line repair	90,120.00
Shop surcharge	8,766.00	Tanker repair maintince	0.00
		Gernetor repair maintinance	26,647.00
		Tanching ground maintinance	3,291,568.00
		comarcial compex nirman	1,175,805.00
OTHER INCOME		Mukti dhaam / kaburshtaan sondriyekaran	2,204,813.80
		Chouraha sondriyekaran	1,195,931.00
		Building repairs maintinance	806,861.00
		Road repairs maintinance	543,179.00
Other recipts	688,257.00	Drain repairs maintinance	5,120.00
Tirnga vikray rashi	0.00	Water wall repaire	740,396.00
pension receipt	25,366.00	Talab repaire	22,540.00
Nilami rashi	255,366.00	Other maintenance	29,310.00
dukan primium	1,550,650.00	**OTHERS**	
TAXES AND DUTIES			
		Vihicle purchases	509,999.00
TDS receipt	22,963.00	Vihicle insurance Expenses	146,992.00
Security deposit & withheld Amount	2,635,842.00	Electricity Equipment purchase	1,304,608.00
		Loan payment (HUDKO)	352,820.00
		Festival and program expenses	5,190.00
		furniture and fixtures	101,215.00
		Computers	31,800.00
		Suchna sampreshan	191,103.00
		Others exp.	260,775.00
		Diesel exp.	0.00
		AC purchase	42,699.00
		Payjal parivahan	291,848.00
		Security deposit return	146,947.00
		Bank charges	767.00
		Aatithi satkar	428,962.00
		Lift insurance	0.00
		Pipe line items purchase	177,619.00
		GPS for vehicals	0.00
		Suspnce	0.00
		Vahan kiraya	360,260.00
		Trector kiraya	120,000.00
		Garden sondriyekaran	241,785.00
		swchhta sarvekshan	329,854.00
		others machine purchased	3,400.00
		TAXES / DUTIES	
		TDS payment	
		Royalty	
		GST payment	466,205.00
		GST TDS payment	24,691.00
		TDS payment	532,699.00
		GPF payment	65,600.00
		EPF payment	104,000.00
		Others payment	101,350.00
		LIC	189,876.00

Chief Municipal Officer
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NAGAR PARISHAD RAJNAGAR			
RECEIPT AND PAYMENT ACCOUNT			
for the ending 31st march 2024			
RECEIPTS	**AMOUNT**	**PAYMENT**	**AMOUNT**
		CLOSING BALANCE	
		State bank of india A/C (0048)	1378423.98
		State bank of india A/C (1053)	10770788.78
		Zila sahkaari bank maryadit (0286)	0
		Canara bank	1273979.11
		State bank of india A/C (9071)	1912164.11
		State bank of india A/C (0649)	27989.08
		Zila sahkaari bank maryadit (7207)	2290860.05
		HDFC (13602)	197380.00
Total	**88239033.73**		**88239033.73**

for AKPG & Associates
chartered accountants
firm registration No. 02451N

AKPG & ASSOCIATES
New Delhi
FRN:024518N
CHARTERED ACCOUNTANTS

CA pra[illegible] Gupta
partner
M. No. 5[illegible]13
UDIN; 24[illegible]13BKCKC[illegible]4590

Date 25 may 2025
Place Rajnagar

Chief Municipal Officer
Nagar Parishad Rajnagar
Distt. Chhatarpur (M.P.)