कार्यालय नगर परिषद बरेली, जिला-रायसेन म.प्र.

Ph. 07486-230216, 9993227803 E-Mail – cmobareli@mpurban.gov.in

क./180/नप/2025 बरेली,दिनांक 12/02/2025

प्रति,

आयुक्त माहदेय
नगरीय प्रशासन विकास विभाग
भोपाल म.प्र.।

विषय चाटेड एकाउंटेंट द्वारा प्रदाय आडिट रिपोर्ट वर्ष 2023-24 वावत्।

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उपरोक्त विषयान्तर्गत के संबध मे लेख है, कि निकाय नगर परिषद बरेली की चार्टे एकांउटेंट के द्वारा वित्तीय वर्ष 2023-24 की आडिट रिर्पोट तैयार कराकर संयुक्त हस्ताक्षर कर इस पत्र के साथ सलंग्न कर आपकी ओर सादर सम्प्रेषित है।

संलग्न :- चार्टेड एकाउटेंट की रिर्पोट।

मुख्य नगर पालिका अधिकारी
नगर परिषद् बरेली

पृ.क्र./ /2025 बरेली दिनॉक /03/2025

प्रतिलिपि :-

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास भोपाल संभाग भोपाल की ओर सादर सूचनार्थ।

मुख्य नगर पालिका अधिकारी
नगर परिषद् बरेली

INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD BARELI

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD BARELI ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the applicable provisions and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting 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 adequate internal financial controls, 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 . However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.
We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate,

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Urban Administration & Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, 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.

Qualified Opinion
In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

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Basis for Qualified Opinion

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The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

Our opinion is not modified in respect of these matters.

7. <u>We further report that</u>

I. We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
II. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
III. The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
IV. Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

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V. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

VI. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

VII. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

For Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 15/01/2025
UDIN: 25450228BMRKEK6327

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

CA Anshul Jain
(Partner)
MRN – 450228

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Reporting on Audit Paras for Financial Year 2023-24

Name of Auditor: **Vinod Kumar Gupta & Associates**
Name of ULB: NAGAR PARISHAD BARELI

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Scheme wise Utilisation certificates should be prepared. Guidelines, directives, and rules under all schemes should be documented.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained

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		register, fixed asset register		
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	Renewal records should be kept by the ULB.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate. Loan register should be maintained.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue		Observations related to diversion of funds has been pointed out in point	

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	expenditure and from one scheme /project to another.		no. 6 (iv) of annexure 2 of report attached	
8	Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).	9,27,60,509.04 / 5,79,86,640.00 : 159.97%		
	Percentage of Capital expenditure wrt Total expenditure.	4,11,78,732.00 / 13,39,39,241.04 : 30.74%		
9	Whether all the temporary advances have been fully recovered or not.		NA	NA.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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Annexure 'I'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A

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ULB's internal financial control over financial reporting includes those policies and procedures that:
a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted
c. accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
d. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:
-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment -The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection. -The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances. -The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

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A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

For Vinod Kumar Gupta & Associates
Chartered Accountants

Date: 15/01/2025

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

CA Anshul Jain
(Partner)
MRN – 450228

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources. We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification except amount shown under the head Misc Income for which ULB does not provide any explanation about its nature and source.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.
The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO.
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

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5) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.
During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.
In case of Water Tax- Register was not certified and also interest was not recorded in Demand Register. List of few pendency's of taxes from long time has been listed below:

Connection No.	Ward Number	Name	Year	Amount
988	03	Asiv Khan	2009-2010	8,052.00
656	07	Pushpalatha	2009-2010	8,019.00
789	07	Krishan Kumar	2008-2009	8,702.00
832	07	Avsar ali	2008-2009	8,346.00
665	08	Kamla Dhaakad	2011-2012	7,227.00

Shop Rent- Register was not certified and interest on Late payment is not Levied. List of few pendency's of taxes from long time has been listed below:

Shop No.	Name	Year	Amount
AP-23	Lakshminarayan Mehta	September 2017 to	57,500.00
B-107	Anurudh Singh	April 2018 to	34,056.00
C-101	Omkar Singh	February 2020 to	17,050.00
C-110	Neeraj Saradhe	April 2021 to	12,276.00
E-05	Jitendra Udde	April 2019 to	20,160.00

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Property Tax- Register was not authorised, balancing was not done and Interest was also not recorded in Demand Register. List of few pendency's of taxes from long time has been listed below:

Ward Number	Name	Year	Amount
09	JP Srivastava	2008-09 to 2023-24	17,391.00
09	Dinesh Singh	1999 to 2023-24	26,283.00
09	Anokhilal Patel	2015-16 to 2023-24	54,750.00
10	Mahendra Singh	2003-04 to 2023-24	9,172.00
10	Vaijanti Bai	1997-98 to 2023-24	13,952.00

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity or renewal.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control

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procedures, the discrepancies in the entries of cash book cannot be ruled out.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
We have noticed totalling mistake on various dates in the cashbook as follows:

Date	Amount	Date	Amount
24-Apr-23	1,702.00	23-Aug-23	18.00
25-May-23	1,240.00	31-Aug-23	57,425.00
03-Aug-23	20.00	15-Sep-23	11.00
21-Aug-23	5,255.00	18-Sep-23	20.00

The accountant has been given guidance to rectify the totalling mistakes.

4) 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 the CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) 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.

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We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.
No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

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3. Audit of Book Keeping

1) The auditor is responsible for audit of the books of accounts as well as stores.

   As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not provided the Fixed Asset Registers, Security Deposit Registers, Stock Registers, Loan Registers, Investment Registers as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.

   As stated in point no. 1 above, as the stock register are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

   As explained by the ULB, there are no advance during the year. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

   Bank Reconciliation is prepared by the ULB & attached with this report along with the receipt and payment statement.

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

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5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were made available to us. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register is produced below at the point 6(1) of this report.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

BANK NAME	FDR NO.	VALUE AS PER LAST RECORD	ROI
SBI	31961648709	11,92,575.00	7.50%
SBI	35464422459	50,00,000.00	6.50%

Renewal details of FDR were not made available to us.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Physical copy as maintained by the ULB were furnished for verification. However the renewal records of FDR was not produced before us. Hence, we cannot comment over timely renewal.

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3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on maturity or renewal basis, hence interest earned entries during the year could not be verified.

5. <u>Audit of Tenders / Bids</u>

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee /

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performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per grant records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
15th Finance Commission Grant	2,27,92,682.00	1,12,60,871.00	1,65,06,341.00	1,75,47,212.00

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VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

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State Finance Commission Grant	1,70,98,020.00	1,17,88,000.00	2,88,86,020.00	-
Road Development Grant	1,03,68,758.00	50,19,910.00	1,27,95,973.00	25,92,695.00
Mulbhoot Suvidha	23,06,800.00	73,82,216.00	96,89,016.00	-
Kayakalp Yojna	87,00,000.00	34,09,000.00	67,33,856.00	53,75,144.00
Sanjeevni Clinic	-	12,50,000.00	2,40,153.00	10,09,847.00
MLA LAD	-	6,00,000.00	-	6,00,000.00
CM Special Purpose grant	-	12,50,000.00	-	12,50,000.00
Ladli Bhena Yojna	75,000.00	26,282.00	26,282.00	75,000.00
Swatchhta anudan	4,57,572.00	-	4,57,572.00	-
CM Adhosarachna	15,00,000.00	-	-	15,00,000.00
Swatchhta FSCT	5,30,000.00	-	5,30,000.00	-
Vidhayak Nidhi (Chabutra Niram)	1,25,000.00	-	1,25,000.00	-
Vidhayak Nidhi	2,00,000.00	-	1,85,479.00	14,521.00
Vidhayak Nidhi (Community Building)	2,00,000.00	-	1,85,748.00	14,252.00
Fire Vehicle	2,03,000.00	-	2,03,000.00	-
CM Adhosarachna Phase 2	73,51,249.00	-	2,67,349.00	70,83,900.00
Vidhayak Nidhi (Community Building)	1,48,409.00	-	-	1,48,409.00
Sansad Nidhi	3,45,000.00	-	-	3,45,000.00
Devi utsav	-	15,000.00	15,000.00	-
HDRF (Puliya nirman)	3,00,000.00	-	3,00,000.00	-
Vidhayak Nidhi (Mata mandir)	1,00,000.00	-	1,00,000.00	-
Vidhayak Nidhi	4,60,071.00	-	-	4,60,071.00
Vidhayak Nidhi	1,00,000.00	-	1,00,000.00	-
Vidhayak Nidhi	3,00,000.00	-	2,62,847.00	37,153.00
Vidhayak Nidhi	5,66,590.00	-	-	5,66,590.00
Total	**7,42,28,151.00**	**8,63,22,812.00**	**7,51,40,464.00**	**8,54,10,499.00**

The excess amount utilised as per the grant register entries under some grant heads were made out of municipal fund balance.

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2) He is responsible for audit of grants received from State Government and its utilization.
Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO but there was no repayment during the year. Hence same cannot be verified.

There was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

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Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. On verification of revenue records as of 31 March 2024 a sum of Rs 91.94 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
Sampatti Kar	17.56	11.61	5.95	15.58	7.84	7.74	19.45	13.68
Samekit Kar	9.47	3.89	5.57	7.25	1.73	5.52	5.62	11.09
Nagar Vikas Upkar	6.51	2.50	4.01	4.80	1.72	3.08	4.22	7.09
Siksha Upkar	5.03	2.83	2.20	3.57	1.95	1.62	4.78	3.82
Shop Rent	11.21	6.65	4.56	13.71	9.79	3.92	16.44	8.48
Water Tax	39.54	8.27	31.26	20.29	4.29	16.00	12.57	47.26
Other Tax	0.00	0.00	0.00	15.02	14.51	0.51	14.51	0.51
Total	89.31	35.76	**53.55**	80.21	41.82	**38.39**	**77.58**	**91.94**
Total Un-Recovered amount								**91.94**

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variations in receipt amount under some heads with accounting records.

For Vinod Kumar Gupta & Associates
Chartered Accountant

Date: 15/01/2025

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

CA Anshul Jain
(Partner)
MRN – 450228

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Name of ULB Nagar Parishad Bareli
Name of Auditor Patidar & Associates

Annexure C
Amt in Lakhs

S.no.	Parameters	Description		% of growth	Observation in brief						Suggestions
	Audit of Revenue	Receipt in (Rs.)									
	Rajaswa Kar wasooli	2022-23	2023-24								
1	Sampatti Kar	14.46	19.45	34.56	Collection % w.r.t. total dues is	58.70%	which is	Average	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	6.15	5.62	-8.63	Collection % w.r.t. total dues is	33.63%	which is	Below Average	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	4.59	4.22	-8.11	Collection % w.r.t. total dues is	37.32%	which is	Below Average	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	4.44	4.78	7.62	Collection % w.r.t. total dues is	55.58%	which is	Average	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	**29.64**	**34.08**								
	Gair-Rajaswa wasooli										
5	Shop Rent	9.11	16.44	80.39	Collection % w.r.t. total dues is	65.97%	which is	Average	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	13.05	12.57	-3.68	Collection % w.r.t. total dues is	21.00%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Tax	15.96	14.51	-9.14	Collection % w.r.t. total dues is	96.58%	which is	Very good	Need to improve collection efforts of previous years dues.		ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	**38.12**	**43.51**								
	Grand Total	**67.77**	**77.58**								

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Parishad. There are variations in receipt amount under some heads with accounting records.

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Annexure D

Revised abstract sheet for reporting on audit paras
2023-24
Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Bhopal	Raisen	Bareli	Nagar Parishad

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
30,39,744.00	-	32,46,789.00	23,27,159.00	4,43,21,533.00	15,000.00	25,82,243.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	1,12,60,871.00	1,17,88,000.00	1,90,97,408.00	9,76,78,747.00

Revenue Expenditure							
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	Total Expenditure
18	19	20	21	22	23	24	25
5,88,54,825.00	32,77,467.00	2,84,25,078.08	580.96	24,21,356.00	-	4,11,78,732.00	13,41,58,039.04

 # Property Tax includes samekit kar, education cess & urban development cess

Auditor: Vinod Kumar Gupta & Associates
FRN: 00237
MRN: 450

VINOD KUMAR GUPTA & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

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नगर परिषद, बरेली जि.रायसेन

Nagar Parishad Bareli

RECEIPT AND PAYMENT STATEMENT

1-Apr-23 to 31-Mar-24

Receipts			
Opening Balance	Amount	Payments	Amount
Tax Revenue	8,27,77,073.76	**Establishment Expenses**	
Property Tax C.Y.		Employee Liabilities - Daily Wages	1,43,36,758.00
Receivable Property Tax P.Y	6,52,199.00	Employee Liability -Salary Payble	3,18,36,564.00
Samekit Kar C.Y.	9,92,591.00	Pension	56,14,283.00
Recoiavle Samekit Kar PY	1,71,242.00	Recovery Payble GPF Deduction	7,46,405.00
Education Cess C Y	3,85,272.00	EPF	38,78,252.00
Education Cess PY	1,84,231.00	Remuneration & Fees Councillors	5,41,200.00
Urban Development Cess C.Y	2,65,676.00	Arrears Salary	5,32,634.00
Urban Development Cess PY	1,67,345.00	Death Cum Retirement Benefit	1,00,000.00
	2,21,188.00	Leave Encashment	12,68,729.00
Assigned Revenues & Compensation			
Stamp Duty on Transfer of Properties		**Administrative Expenses**	
Compensation in Lieu of Octroi	58,55,165.00	Web, Internet	1,63,963.00
Samekit anudan	3,54,42,368.00	Newspapers	34,865.00
	30,24,000.00	Printing Expenses	1,86,641.00
		Stationery	1,27,915.00
Rental Income from Municipal Properties		Travelling And Conveyance Staff	16,437.00
Receivable Rent-Current Year	10,01,551.00	Consolidated Professional and Other Fees	22,200.00
Recievable Rent Bakaya	6,38,906.00	Legal Fee	1,50,000.00
Rent From Markets	4,33,486.00	Consultancy Fees,Charges	1,94,200.00
Mutation Fee	2,37,556.00	DPR	1,76,400.00
Rent-Slaughter House	1,060.00	Advertisement Expenses	14,66,808.00
Rent Lease of Land for Temporary	14,600.00	National Festival Celebration Expense	5,76,306.00
		Religious Festival Celeberation Expense	1,05,507.00
Fees & User Charges		Photo Graphy & Vidio Cd	56,225.00
Receivable Water Tax C.Y.	4,34,046.00		
Receivable Water Tax PY	8,13,027.00	**Operations & Maintenance**	
Consolidat Empanelment&Registration Charge	30.00	Bulk Purchase of Power-Electricity	1,30,05,582.00
Others, Registration Charges	3,250.00	Fuel	36,55,668.00
Registration Fee-Labour	1,005.00	Sanitation/Conservancy Mat	22,77,396.00
Consolidated Licensing Fees	505.00	Bulk Purchase-Engineering Store	11,09,952.00
Consolidated Fees for Grant of Permit	3,550.00	Bulk Purchase-Electrical Store	4,79,439.00
Fees From Sanction of Building Plans	1,75,413.00	Bulk Purchase-Others	2,69,303.00
Birth&Death Registral. Fee(VitalStatistic)	1,752.00	Consolidated Hire Charges	14,950.00
Fee-Copy of Certificate/extract	39,024.00	Hire Charges Of Machineries	6,83,927.00
Development Charges	12,65,452.00	Hire Charges Vehicle	4,30,402.00
Penality & Fine Other	48,398.00	TENT	1,32,760.00
Delay Fees	35.00	Concrete Roads	7,69,983.00
Application Fees	13,600.00	Other Roads	3,99,798.00
Miscollaneous Fees	2,600.00	Open Drains	1,47,901.00
Water Supply	75,600.00	Water Ways	6,21,683.00
Fee Rti Act	10,982.00	R&M Water-Pipeline	7,500.00
Septic Tank Cleaning Charges	31,500.00	Handpump	2,33,705.00
Funeral Van (Hearse) Charges	1,40,000.00	Plant & Machinery	34,214.00
Pay & Use Toilets	2,000.00	R & M-Buildings-Sanitation & SWM	1,60,392.00
Charges for Supply of Water By Tankers	10,000.00	R & M-Fogging Machine	41,496.00
BUS STAND SHULK	1,71,020.00	Parks, Nurseries & Gardens	1,62,410.00
Charges for Removal of Encroachment	1,000.00	Playgrounds & Stadium	34,155.00
Charges for NOC-Charges	800.00	Painting Work	3,42,497.00
Water Disconnection Charges	2,200.00	Public Toilets	1,10,808.00
		Street Lights	1,81,743.08
Sale & Hire Charges		Office Buildings(R&M)	1,40,054.00
Sale of Tender Papers	7,07,000.00	Community Building	1,43,580.00
Sale of Ration Card & Other Forms	300.00	R & M-Building-Staff Quarter	96,282.00
Hire Charges-Others	2,000.00	School	19,844.00
		R & M-Boundry Wall & Fencing	98,479.00
Revenue Grants, Contribution and Subsidies		R&M Other Structure	64,313.00
Grant Revenue From State Government	15,000.00	Trucks	11,940.00
Interest Earned		Tankers	10,250.00
Interest-Saving Bank Account	13,75,764.00	Fire Tenders	74,139.00
Miscellaneous Income		R&M Tractor	3,86,059.00
Misc Income	4,97,179.00	R & M-Hearse Van	11,920.00

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिक
नगर परिषद, [illegible] जि.रायसे

Grants,Contribution for specific purposes			
Grants-Central Govt.		R&M Vehicle Others	8,39,995.00
Central Finance Commission	1,12,60,871.00	Almirahs	1,000.00
Grant GoI-RAY/HFA	1,60,000.00	Computers	94,030.00
Grants-State Govt.		Photo-Copiers	18,050.00
Grants From State Finance Commission	1,17,88,000.00	Water Coolers	40,327.00
Grants for Road Development	50,19,910.00	R&M-Lift	4,86,763.00
Grant Go Mp Mulbhool	73,82,216.00	R&M Motor Pump	2,99,957.00
Specail Fund Kayakalp	34,09,000.00	Garbage & Clearance Expenses	44,660.00
Sanjivni Clinic	12,50,000.00	Cleaning by Private Agencies (Outsourced)	2,00,772.00
MLA LAD (Local Area Development Funds)	6,00,000.00	O & M-Others	35,000.00
Grant GoMP-CM Special Purpose	12,50,000.00		
Ladli Bhen Yojana	26,282.00	**Bank Charges**	
Deposits Received		Consolidated Bank Charges	580.96
Security Deposit	1,59,714.00	**Programme Expenses**	
Water Deposits	6,600.00	Consolidated Election Expenses	3,23,371.00
Totaling Mistake	65,593.00	M.P. Election Expenses	1,22,688.00
		Consolidated Own Programme	17,56,499.00
		Revenue Grants, Contribution and Subsidies	
		SBM-Information and Communication & Education	1,44,548.00
		Ladli Behna	74,250.00
		Recoveries payable	
		Labour Tax Deduction	5,31,406.00
		Recoveries Payable-Royalty	6,96,206.00
		Gst	23,98,723.00
		TDS On Contractor\supplier	9,86,594.00
		Fixed asstes	
		Public Convenience	2,42,403.00
		Water-MS Steel Tank	10,870.00
		Public Light-Other Public Lighting	7,93,500.00
		Public Light Fitting-LED	8,38,551.00
		Motor Pump	1,93,016.00
		Truck	13,94,400.00
		Fire Tender	10,12,436.00
		Tractor	18,41,894.00
		Vehicle-Others	94,545.00
		Computer	22,500.00
		Photo-Copier	50,668.00
		Office Equipment Other	68,328.00
		CC TV system	98,010.00
		Chairs	1,99,025.00
		Table	39,640.00
		Almirah	46,725.00
		Fans	15,150.00
		Other Furniture	77,616.00
		CWIP Grant-Waterways-CM Peyjal	43,53,916.00
		Building-Office	78,513.00
		Building-Community Hall	16,53,939.00
		Building-Sanjivni Clinic	2,25,145.00
		Building-Boundary Wall	1,85,419.00
		Building-Public /Community Toilets	54,873.00
		Building Shed	93,392.00
		Building-Water Pump House	91,063.00
		Building-Chabutra	7,79,760.00
		Roads & Bridges-Concrete Road	1,58,26,094.00
		Roads & Bridges-Daamhar/Bitumen Road	13,13,775.00
		Roads & Bridges-Traffic Management	93,832.00
		Roads & Bridges-Culvert	12,23,577.00
		Roads & Bridges-Paving Blocks work	15,35,109.00
		Roads & Bridges-RCC Ghat	58,700.00
		Sewerage and Drainage-Drain-Open	47,79,247.00
		Waterways-Borewell	1,09,559.00
		Waterways-Hand Pump	1,82,948.00
		Waterways-Water Pipeline-ACC	7,52,850.00
		Sanitation and SWM System Trenching Ground	6,43,893.00
		CWIP Spl. Fund-Other Fixed Assets	1,03,851.00
		Closing Balance	4,19,16,769.72
Total	18,06,87,727.76	Total	18,06,87,727.76

Nagar Parishad Bareli
Chief Municipal Officer

Nagar Parishad Bareli
Accounts Officer

VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद, बरेली जि.रायसेन

NAGAR PARISHAD BARELI			
Bank Reconciliation Statement 2023-24			
Bank Name	**Closing Bank Balance**	**Closing Cashbook Balance**	**Difference**
BOB 00162	96,37,192.15	98,48,938.15	2,11,746.00
BOI 0233	116.93	116.93	-
Canara bank 2111	75,78,371.00	75,78,371.00	-
Central bank 6200	25,18,557.27	25,18,557.27	-
PNB 5861	1,61,885.12	1,61,885.12	-
SBI 2505	1,17,84,976.06	1,16,53,365.07	-1,31,610.99
SBI 2855	21,78,686.15	21,78,686.15	-
Union bank 7965	7,74,418.03	7,74,418.03	

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VINOD KUMAR GUPTA & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

NAGAR PARISHAD BARELI

BRS

BOB		102
Opening balance		
As per cashbook	2,37,55,094.15	
As per bank	2,37,53,558.15	
Difference		1,536.00
	Date	Amount
Closing bank balance	31/03/2024	96,37,192.15
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		1,536.00
Receipt	04/04/2023	4.00
Over Receipt	28/03/2024	
		1,540.00
Add:		
Amount received as per cashbook but not in bank	31/03/2024	2,11,750.00
Excess Receipt In Cashbook		
		2,11,750.00
Add:		
Amount paid as per bank but not in cashbook		-
		98,48,938.15
Closing cashbook balance	31/03/2024	98,48,938.15
	Difference	-

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नगर परिषद, जि.रायसेन

VINOD KUMAR GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
BHOPAL

NAGAR PARISHAD BARELI

BRS

SBI		2505
Opening balance		
As per cashbook	3,67,28,829.87	
As per bank	3,65,98,130.87	
Difference		-1,30,699.00
	Date	**Amount**
Closing bank balance	31/03/2024	1,17,84,976.06
Less:		
Amount paid as per cashbook but not as per bank		
Enter Twice in cashbook	31/03/2024	912.00
		912.00
Less:		
Amount received as per bank but not in cashbook		-
		-
Add:		
Amount received as per cashbook but not in bank		-
		-
Add:		
Amount paid as per bank but not in cashbook		-
		-
		1,16,53,365.06
Closing cashbook balance	31/03/2024	1,16,53,365.07
	Difference	-0.01

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BHOPAL
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NAGAR PARISHAD BARELI

BRS

SBI		2066
Opening balance		
As per cashbook	19,59,720.15	
As per bank	19,54,395.15	
Difference		5,325.00
	Date	**Amount**
Closing bank balance	31/03/2024	21,78,686.15
Less:		
Amount paid as per cashbook but not as per bank		
Extra payment in cashbook	31/03/2024	5,325.00
		5,325.00
Less:		
Amount received as per bank but not in cashbook		
		-
		-
Add:		
Amount received as per cashbook but not in bank		
		-
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		21,78,686.15
Closing cashbook balance	**31/03/2024**	**21,78,686.15**
	Difference	**-**

मुख्य नगर पालिका अधिकारी
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