कार्यालय नगर परिषद झुण्डपुरा जिला—मुरैना (मध्यप्रदेश)

क्रमांक / लेखा / 2025 / 585 झुण्डपुरा,दिनांक 17/03/2025

प्रति,

श्रीमान आयुक्त महोदय,
नगरीय प्रशासन एवं विकास,
मध्यप्रदेश,भोपाल

विषयः—नगरी निकायों के लेखाओं की संपरीक्षा वर्ष 2023—24 चार्टेड अकाउन्टेड की रिर्पोट भेजे जाने के संबंध में।

सन्दर्भः—संचालनालय नगरीय प्रशासन एवं विकास म.प्र.,भोपाल का पत्र क्र. / ऑडिट / लेखा / शाखा—4(क) / 265 / 2025 / भोपाल,दिनांक 27.02.2025

महोदय,

उपरोक्त विषयान्तर्गत निवेदन है कि नगरीय निकाय झुण्डपुरा की लेखाओं की संपरीक्षा श्री प्रसाद कुमार अग्रवाल एण्ड एंसोसियेट,सी.ए. द्वारा ग्वालियर से करायी गई है। संपरीक्षा रिर्पोट वित्तीय वर्ष 2023—24 पत्र के साथ संलग्न है।

अतः वित्तीय वर्ष 2023—24 के लेखाओं की संपरीक्षा रिर्पोट श्रीमान जी की ओर सादर प्रेषित है।

संलग्नः— उपरोक्तानुसार।

मुख्य नगर पालिका अधिकारी,
नगर परिषद झुण्डपुरा,जिला—मुरैना

पृष्ठा.क्र. / लेखा / 2025 / 586 झुण्डपुरा, दिनांक 17/03/2025

प्रतिलिपिः—

1. संयुक्त संचालक महोदय,नगरीय प्रशाासन एवं विकास,ग्वालियर / चम्बल संभाग जिला—ग्वालियर की ओर सूचनार्थ सादर प्रेषित।

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नगर परिषद झुण्डपुरा,जिला—मुरैना

नगर परिषद् झुण्डपुरा , जिला मुरैना

AUDIT REPORT 2023-24

INDEPENDENT AUDITORS REPORT

To,
The CMO
ULB Nagar Parishad,
ULB Jhoundpura (M.P.)

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, **Jhoundpura** for the FY 2023-24. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2024.**

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes 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 frauds and other irregularities.

Auditor's Responsibility

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management; We have conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards and the Guidance Note require that we comply with

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ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls was established and maintained.

In our opinion to the best of our information and according to the explanation given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

Report on Other legal and Regulatory Requirements

As required by the order of Joint Director of directorate, Urban Administration & development MP.

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, **Jhoundpura** so far as appear from our examination.

For:- Prasad Kumar Agrawal & Associates
(Chartered Accountants)

CA. Mona Singhal
(Partner)

UDIN:-25401975BMLJSR8379
Date :- 27/01/2025

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Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest Earned and other Revenue Receipts.	• Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and 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. • Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. • 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. • Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per **Annexure-1.**	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. **Annexure-2.**	
	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis we have verified cashbook with the receipts and	

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			payments vouchers.	
	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	parishad will earn Iterest of FDR.
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	No FDR as per management.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found	
Audit of Expenditure	I.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	• On the Note sheet the CMO and The President should put their official Seal with the Signature. • Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. • The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief
	ii.	He is also responsible for checking the entries in cash	During the verification of voucher from entries in cash book, On Test check	

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		book and verifying them from relevant vouchers.	basis we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.	Accountant. • The completion report and testing report of the project should be attached in the files. • Nagar Parishad has made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the officials of Nagar parishad must validated all the expenditure.
	iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked monthly closing balance of cashbook and if there is any errors, we notified it to CMO/ Accountant.	
	iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	
	v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State	Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. The expenditures were checked on sample basis as all	

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Chartered Accountant
Gwalior

	Government.	presented before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. Completion certificate and Testing reports in the files of construction not provided during the time of audit. 2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.
vi.	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 have observed that all the expenditures 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 president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing.
vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras	As per test check basis No such case observed.

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Chartered Accountant

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		shall be brought to the notice of commissioner/CMO.		
	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	During the course of audit, no utilization certificate was made available before us. Moreover, ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that Nagar parishad is not preparing any UCs regarding grant utilization.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	We checked all the books of accounts on test check basis maintained by the Nagar parishad and we also find that there are some important register are not prepared by ULB like Ledger, FAR, Bills payable etc.	• The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system. hence full/ complete transition is done. • All books are maintained in well condition and we suggest that the same should to carried for future, and we also suggest nagar parishad to maintained Ledger, FAR and other register.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. (ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per	

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			MPMAM and same has been brought to the notice of CMO.	
	iii.	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 MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained.	
	iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.	
	v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be	Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in	

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		duly verified from the entries in the cash book.	register. There were also various grants grouped under other grants is unidentified. We have checked grant sheet which is maintained by ULB and verified the same from cash book on test check basis we found that there are some unknown grants received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence, we could not verify the same.	
Audit of FDR.	I.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR. There is no FDR/TDR created by ULB.	• FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	

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	iii.	The cases where FDR's/TDRs are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	There is no procedure of calling interest rate from different banks. No case found	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	I.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/ quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	
	iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.	

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	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2023-24.	
	v.	The conditions of BG's 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 Commissioner/CMO.	Not applicable	
	vi.	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.	Not Applicable.	
Audit of Grants and Loans.	I.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence, we are unable to form any opinion on the same.	• More and more assets should be created for the welfare of the people as well as for generating more revenues. • Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share.

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	... grants received from state government and its utilization.	During the F.Y.2023-24 ULB has not issued any utilization certificate as per management discussion.
iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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.	Further, as informed by the ULB officials no any loan was taken by Municipality During F.Y. 2023-24.
iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure. During audit we found that some grants are like mixed nature i.e., Capital & Revenue Nature. Therefore, in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all Grants Use for the purpose for which grants have received.

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, JHOUNDPURA NAME OF AUDITOR: PRASAD KUMAR AGRAWAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2023-24	% of Growth		
(i)	संपत्तिकर	-	-	0.00%	उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष समेकित कमी दर्ज की गयी है, नगर परिषद् द्वारा बताया गया की सम्पतिकर नगरीय विकास उपकर शिक्षा उपकर ठोस अपशिस्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नहीं की जा रही है	नगर परिषद् में उपलब्ध कर्मचारियो की सख्या कम होने से राजस्व वसूली प्रभा[illegible] होती है अत: अधिक कर्मचारियों की नि[illegible] की जानी चाहिये नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जान[illegible] चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि जिन व्यक्तियों द्वारा समय पर कर नहीं दि[illegible] जाता उनके खिलाफ दंडात्मक कारवाही [illegible] जानी चाहिये समय पर कर का भुगतान करने वाले कर दाताओ को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिये समय समय पर कर वसूलो ले लिए नगर अलग अलग स्थानों पर केम्पो का आयोजन किया जाना चाहिये
(ii)	समेकित कर	2,67,680.00	40,860.00	-84.74%		
(iii)	नगरीय विकास उपकर	-	-	0.00%		
(iv)	शिक्षा उपकर	-	-	0.00%		
	कुल योग	2,67,680.00	40,860.00	-84.74%		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	-	-	0.00%		
(ii)	जल उपभोक्ता प्रभार	1,66,640.00	1,29,990.00	-21.99%		

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NAME OF ULB: NAGAR PARISHAD, JHOUNDPURA

NAME OF AUDITOR: PRASAD KUMAR AGRAWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%		
(iv)	अन्य कर / शुल्क	3,23,245.24	5,20,154.00	60.92%		
	कुल योग	4,89,885.24	6,50,144.00	32.71%		
	महा योग	**7,57,565.24**	**6,91,004.00**			
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Parishad has made addequate payment to vendes under the applicabl laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping	The auditor is responsible for audit of all the books of accounts as well as stores.			We found that some books are not prepared by ULB.Record of Security Deposit & EMD should be Improved.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner.Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR	All Fixed deposits and term deposits are verified.			We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book.Interest on FDRs should be entered on Accrual Basis. Usally excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.

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5-03-2016

NAME OF ULB: NAGAR PARISHAD, JHOUNDPURA

NAME OF AUDITOR: PRASAD KUMAR AGRAWAL & ASSOCIATES

NO.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the ULB's.	Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates incomparison to reputed newspaper. Tender Register should be maintained.	Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practic
6	Audit of Grants & Loans	Audit of grants given by central government and its utilization are done.	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurgate grant eg State Share, Central Share.Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	During Audit we found that some grants are like Mixed Nature i.e. Capital & Revenue Nature Therefore in that cases we can't Bifurcate How much Portion Belongs to Revenue or Capital.Except That all grants use for the purpose for which grants have received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.

PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद झुण्डपुरा

Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, JHOUNDPURA

NAME OF AUDITOR: PRASAD KUMAR AGRAWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts	Revenue expenditure with respect to revenue receipts		
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc	2,32,41,798.00	2,01,86,471.00	115.14%	Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Expenditure	Total Exp	Capital Expenditure with respect to total expenditure		
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	77,54,739.00	3,09,96,537.00	25.02%	Capital Expenditure are having substantioal with respect to Total Expenditure made by the Nagar Parished.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the Temporary Advances have been fully recovered or not.	Temporary Advances have been fully recovered timely or not.			Temporary Advances are given to staff During the year.	Advances Register should be Maintained properly, and recovered timely.

PRASAD KUMAR AGRAWAL & ASSOCIATES Chartered Accountant Gwalior

मुख्य नगरपालिका अधिकारी
नगर परिषद झुण्डपुरा

NAME OF ULB: NAGAR PARISHAD, JHOUNDPURA

NAME OF AUDITOR: PRASAD KUMAR AGRAWAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
10	Whether Bank Reconciliation Statement is being regularly Prepared.	Bank Reconciliation Statement is being regularly Prepared on monthly basis	No Such Bank Reconciliation prepared by ULB on monthly basis.	We Suggest nagar parishad officials to prepared BRS on monthly basis for identifying the reasons behind the differences between cashbook balance and bank account balance.

PRASAD KUMAR AGARWAL & ASSOCIATES

मुख्य नगरपालिका अधिकारी
18-03-202
नगर परिषद झुण्डपुरा

कार्यालय नगर परिषद झुण्डपुरा जिला मुरैना म.प्र.

प्राप्ति एवं भुगतान खाता

01 अप्रैल 2023 से 31 मार्च 2024 तक

प्राप्तियां	राशि	भुगतान	राशि
म्भक शेष	1,20,49,473.67		
			1,05,53,757.00
शि	45,000.00	वेतन भुगतान	1,73,954.00
त राशि	55,000.00	जीपीएफ़ भुगतान	2,62,504.00
ान्सफर	3,00,000.00	ऐरियर राशि	49,149.00
ी भुगतान	1,03,275.00	एनपीएस	5,69,940.00
		मानदेय	
केतकर चालू	2,820.00		4,92,458.00
केतकर बकाया	38,040.00	फोटो कॉपी स्टेश्नेरी व्यय	65,325.00
कर	1,02,680.00	ऑफिस व्यय	37,850.00
कर बकाया	27,310.00	इंटरनेट बिल	6,86,720.00
ाई दखल	76,130.00	विज्ञापन एवं विज्ञप्ति	2,93,772.00
न नल कनेक्शन शुल्क	1,500.00	टेंट किराया	1,50,000.00
ंतरण शुल्क	5,250.00	ट्रांसपोर्ट व्यय	5,23,301.00
टेंकर शुल्क	6,900.00	जेसीबी ट्रैक्टर वाहन किराया	2,11,516.00
णीकरण शुल्क	2,350.00	प्रॉफेश्नल फीस कार्य भुगतान	69,400.00
ह शुल्क	1,020.00	अधिवक्ता फीस भुगतान	18,810.00
ध आय	630.00	वॉटर कैंपर व्यय	67,927.00
फीस	1,90,000.00	बीमा व्यय	18,810.00
ेदा विक्रय राशि	10,000.00	डीएससी भुगतान	1,21,348.00
य आय	2,26,374.00	विविध व्यय	2,82,352.00
ब्याज	60,257.00	दीवार लेखन	72,230.00
		पेंटिंग व्यय	19,800.00
ंछतिपूर्ति	1,07,63,308.00	लाड़ली बहना व्यय	1,30,860.00
नूत अनुदान	22,91,645.00	स्वल्पाहार	94,800.00
ज्यवित्त आयोग	36,59,000.00	नुक्कड़ नाटक	3,77,877.00
ंकित अनुदान	75,000.00	स्वच्छता कार्य	31,360.00
विध सहायता राशि	3,06,000.00	स्टोर किराया व्यय	1,88,505.00
क मरम्मत	15,58,320.00	जेसीबी भुगतान	
ांक शुल्क	2,78,662.00		
वित	42,37,278.00	विधुत बिल	10,64,280.00
		डीजल क्रय	5,91,389.00
		जलप्रदाय सामग्री एवं मरम्मत	8,66,610.00
		विधुत सामग्री क्रय	5,33,242.00
		विविध सामग्री क्रय	1,04,637.00
		ब्लेचिंग क्रय	47,424.00

PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

मुख्य नगर पालिका अधिकारी
18-03-2024
नगर परिषद झुण्डपुरा

		केमिकल क्रय	1,81,666.00
		कीटनाशक क्रय	1,92,447.00
		विविध सामग्री	1,00,000.00
		विधुत सामग्री क्रय	1,28,022.00
		पेयजल सामग्री	44,969.00
		जलप्रदाय सामग्री	3,54,993.00
		स्वच्छता सामग्री क्रय	3,68,705.00
		लकड़ी अलाव क्रय	95,304.00
		शाल क्रय	17,776.00
		सौंदरिकरण व्यय	47,854.00
		कम्प्युटर सामग्री एवं मरम्मत	90,605.00
		अन्य मरम्मत	4,000.00
		मशीन मरम्मत	17,464.00
		ऑफिस मरम्मत	18,228.00
		पार्क मरम्मत	62,494.00
		सड़क मरम्मत	13,83,832.00
		वाहन मरम्मत	3,83,676.00
		वाहन सामग्री क्रय	41,338.00
		विधुत मरम्मत	63,170.00
		जीएसटी भुगतान	1,85,926.00
		आईटी भुगतान	2,99,773.00
		मशीन क्रय	18,924.00
		सीसी रोड निर्माण	46,10,961.00
		कम्प्युटर एवं मशीन क्रय	1,25,396.00
		कूलर क्रय	13,680.00
		डीपीआर भुगतान	3,68,040.00
		फर्निचर क्रय	79,914.00
		जैक क्रय	18,080.00
		नाला नाली निर्माण	20,81,937.00
		पार्क निर्माण	2,92,574.00
		अन्य निर्माण	79,868.00
		तार फेंसिंग	65,365.00
		बैंक चार्ज	649.00
		विवाह सहायता	3,57,000.00
		अमानत वापस	5,000.00
		अटेस्ठी सहायता	25,000.00
		बैंक ट्रान्सफर	3,00,000.00
		अंतिम शेष	51,76,685.67
योग	3,64,73,222.67	कुल योग	3,64,73,222.67

मुख्य नगरपालिका अधिकारी
नगर परिषद कुण्डपुरा

PRASAD KUMAR AGARWAL
Chartered Accountant
Gwalior

कार्यालय नगर परिषद झुण्डपुरा जिला मुरैना म.प्र.

आय एवं व्यय खाता

01 अप्रैल 2023 से 31 मार्च 2024 तक

व्यय	राशि	आय	राशि
वेतन भुगतान	1,05,53,757.00	अटेस्टी	45,000.00
[illegible] भुगतान	1,73,954.00	अमानत राशि	55,000.00
[illegible] राशि	2,62,504.00	बैंक ट्रान्सफर	3,00,000.00
[illegible]	49,149.00	वापसी भुगतान	1,03,275.00
[illegible]	5,69,940.00		
		समेकितकर चालू	2,820.00
फोटो कॉपी स्टेशनरी व्यय	4,92,458.00	समेकितकर बकाया	38,040.00
ऑफिस व्यय	65,325.00	जलकर	1,02,680.00
इन्टरनेट बिल	37,850.00	जलकर बकाया	27,310.00
विज्ञापन एवं विज्ञप्ति	6,86,720.00	अस्थाई दखल	76,130.00
टेंट किराया	2,93,772.00	नवीन नल कनैक्शन शुल्क	1,500.00
ट्रांसपोर्ट व्यय	1,50,000.00	नामांतरण शुल्क	5,250.00
जेसीबी ट्रैक्टर वाहन किराया	5,23,301.00	पानी टैंकर शुल्क	6,900.00
प्रोफेशनल फीस कार्य भुगतान	2,11,516.00	प्रमाणीकरण शुल्क	2,350.00
अधिवक्ता फीस भुगतान	69,400.00	विलंब शुल्क	1,020.00
मोटर कैंपर व्यय	18,810.00	विविध आय	630.00
बीमा व्यय	67,927.00	टेंडर फीस	1,90,000.00
डीएससी भुगतान	18,810.00	निविदा विक्रय राशि	10,000.00
विविध व्यय	1,21,348.00	अन्य आय	2,26,374.00
दीवार लेखन	2,82,352.00	बैंक ब्याज	60,257.00
पेंटिंग व्यय	72,230.00		
लाड़ली बहना व्यय	19,800.00	चुंगीछतिपूर्ति	1,07,63,308.00
स्वल्पाहार	1,30,860.00	मूलभूत अनुदान	22,91,645.00
नुक्कड़ नाटक	94,800.00	राज्यवित आयोग	36,59,000.00
स्वछता कार्य	3,77,877.00	समेकित अनुदान	75,000.00
स्टोर किराया व्यय	31,360.00	विविध सहायता राशि	3,06,000.00
जेसीबी भुगतान	1,88,505.00	सड़क मरम्मत	15,58,320.00
		मुद्रांक शुल्क	2,78,662.00
विधुत विल	10,64,280.00		
डीजल क्रय	5,91,389.00	व्यय पर आय का आधिक्य	33,55,327.00
जलप्रदाय सामग्री एवं मरम्मत	8,66,610.00		
विधुत सामग्री क्रय	5,33,242.00		
विविध सामग्री क्रय	1,04,637.00		
ब्लीचिंग क्रय	47,424.00		
केमिकल क्रय	1,81,666.00		
कीटनाशक क्रय	1,92,447.00		
विविध सामग्री	1,00,000.00		
विधुत सामग्री क्रय	1,28,022.00		
पेयजल सामग्री	44,969.00		
जलप्रदाय सामग्री	3,54,993.00		
स्वछता सामग्री क्रय	3,68,705.00		
लकड़ी अलाव क्रय	95,304.00		
[illegible] क्रय	17,776.00		

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद झुण्डपुरा

ंदरिकरण व्यय	47,854.00		
म्प्युटर सामग्री एवं मरम्मत	90,605.00		
न्य मरम्मत	4,000.00		
शीन मरम्मत	17,464.00		
ऑफिस मरम्मत	18,228.00		
ार्क मरम्मत	62,494.00		
ड़क मरम्मत	13,83,832.00		
ाहन मरम्मत	3,83,676.00		
ाहन सामग्री क्रय	41,338.00		
वद्युत मरम्मत	63,170.00		
जीएसटी भुगतान	1,85,926.00		
आईटी भुगतान	2,99,773.00		
ैंक चार्ज	649.00		
विवाह सहायता	3,57,000.00		
अमानत वापस	5,000.00		
अंत्येष्ठी सहायता	25,000.00		
ंक ट्रान्सफर	3,00,000.00		
			2,35,41,798.00
कुल योग	2,35,41,798.00	कुल योग	

PRASAD KUMAR AGARIYAL & ASSOCIATES
Chartered Accountant
Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद झुण्डपुरा
15-03-2018

नगर परिषद् झुण्डपुरा , जिला मुरैना (म. प्र.)

BALANCE SHEET AS ON 31ST MARCH 2024

ES	AMOUNT IN RS.	ASSETS	AMOUNT IN RS.
ACCOUNT		FIXED ASSETS	
Capital Reserve -	81095621.53	BUILDING PUBLIC CONVENIENCE (TOILET)	1,79,115.00
		ROAD CONCRETE	3,17,78,365.00
LIABILITIES		ROAD METALLED (BITUMIN)	21,44,210.00
	17,17,178.00	DRAINS OPEN	19,58,000.00
velopment	2,07,299.00	WATER PIPELINE PVC	1,02,14,282.00
ants	15,86,229.14	HAND PUMP	3,80,724.00
UT	5,80,100.00	MOTOR PUMP	1,56,252.00
ECEIPTS	9,94,433.00	FIRE TENDER	6,64,990.00
ANTRI SHAHRI VIKAS	1,00,906.00	TRUCK	10,77,000.00
		COMPUTER	4,92,555.00
		Furniture & Fixtures	8,15,739.00
		MACHINE FOGG and Other P&M	5,18,848.00
		Prienter	51,608.00
		Inverter	47,880.00
		Nirman karya	2,79,71,597.00
		CCTV	33,871.00
		Moter Vehicle	13,88,406.00
		Other Assets	12,31,639.00
		CURRENT ASSETS	51,76,685.67
		BANK ACCOUNTS	
	8,62,81,766.67	TOTAL	8,62,81,766.67

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद झुण्डपुरा

नगर परिषद् झुण्डपुरा , जिला मुरैना (म. प्र.)
वर्ष 2023-24 में प्राप्त अनुदान पत्रक की जानकारी

र परिषद् द्वारा इस वर्ष का अनुदान रजिस्टर विधिवत नहीं बनाया गया है हमारे द्वारा मांगे जाने पर परिषद् द्वारा अनुदान पत्रक बना कर उपलब्ध कराया गया है जिसका मिलान रोकड़ पुस्तक में दर्ज प्राप्त अनुदान से परिषद् द्वारा किया गया है

	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	व्यय राशि	शेष राशि
1	15TH SFC	30,36,150.00	42,37,278.00	55,56,250.00	17,17,178.00
2	STATE FINANCE COMMISSION	-	36,59,000.00	36,59,000.00	-
3	ROAD Development	4,74,244.00	15,58,320.00	18,25,265.00	2,07,299.00
4	Other Grants	71,42,180.14	3,81,000.00	59,36,951.00	15,86,229.14
5	MOOLBHUT	3,11,020.00	22,91,645.00	20,22,565.00	5,80,100.00
6	CHUNGI CHATIPURTI	-	1,07,63,308.00	1,07,63,308.00	-
7	MUDRANK SHULK	-	2,78,662.00	2,78,662.00	-
8	NIKAY	-	9,54,536.00	9,54,536.00	-
9	OTHER RECEIPTS	9,94,433.00	-	-	9,94,433.00
10	MUKYAMANTRI SHAHRI VIKAS	1,00,906.00	-	-	1,00,906.00
11	VISHESH NIDHI	-	-	-	-
	योग	1,20,58,933.14	2,41,23,749.00	3,09,96,537.00	51,86,145.14

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद झुण्डपुरा

म्भिक शेष

खाता नंबर	बैंक	राशि 31.03.2023 कैशबुक	राशि 01.04.2023 कैशबुक
11279660026	SBI	1,00,130.00	95,160.53
11279670103	SBI	18,811.77	18,811.77
30244548808	SBI	95,92,538.49	95,92,538.49
171501000467	ICICI	-	-
11279666404	SBI	1,06,361.54	1,06,361.54
171501000475	ICICI	1,57,211.00	1,57,211.00
11279660015	SBI	-	-
11279670136	SBI	4,41,028.54	4,41,028.54
11279670125	SBI	16,38,361.80	16,38,361.80
11279670114	SBI	-	-
		1,20,54,443.14	1,20,49,473.67

म शेष

खाता नंबर	बैंक		राशि 31.03.2024 कैशबुक
11279660026	SBI	statement not provid	59,141.53
11279670103	SBI		19,325.77
30244548808	SBI		26,95,512.49
171501000467	ICICI		-
11279666404	SBI		1,09,269.54
171501000475	ICICI		1,57,211.00
11279660015	SBI		-
11279670136	SBI		4,53,082.54
11279670125	SBI		16,83,142.80
11279670114	SBI		-
		-	51,76,685.67

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

मुख्य नगरपालिका अधिकारी
नगर परिषद झुण्डपुरा
15-03-2018

Bank & Cash Book Stetement 2023-2024

ACCOUNT CASH BOOK NAME	Bank	A/c no	Opening as per bank statement	Opening as per cash book	Diffrence	Closing as per bank	Closing as per cash book	Diffrence	Remark
Main CashBook	State Bank Of India	30244548808	9592538.49	9592538.49	0	2695512.49	2695512.49	0	Monthly basis BRS should be prepared
LekhPal CashBook	State Bank Of India	11279666404	106361.54	106361.54	0	109269.54	109269.54	0	Monthly basis BRS should be prepared
Anudan Cashbook	ICICI	171501000475	157211	157211	-	157211	157211	0	statement not provioded
Toilet Nirman	State Bank Of India	11279670103	18811.77	18811.77	0	19325.77	19325.77	0	Monthly basis BRS should be prepared
NA	State Bank Of India	11279670125	1638361.8	1638361.8	0	1683142.8	1683142.8	0	Monthly basis BRS should be prepared
Sanchit Nidhi	State Bank Of India	11279670136	441028.54	441028.54	0	453082.54	453082.54	0	Monthly basis BRS should be prepared
Revenue	State Bank Of India	11279660026	95160.53	95160.53	0	58831.53	59141.53	-310	Last year difference Rs 4969.47 not rectified during the year
Total			12049473.67	12049473.7	0	5176375.67	5176685.67	-310	

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NAGAR PALIKA PARISHAD JHOUNDPURA
DISTRICT MORENA (M.P.)
CASH FLOW SUMMARY
01/04/2023 to 31/03/2024

Particulars	Current Year (Rs.)	
[A] Cash flows from operating activities Gross surplus/ (deficit) over expenditure		-3355327
Add: Adjustments for Depreciation Interest & finance expenses - Less: Adjustments for Profit on disposal of assets Dividend Income Investment income Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		4237278
Changes in current assets and current liabilities (Increase) / decrease in Sundry debtors (Increase) / decrease in Stock in hand (Increase) / decrease in prepaid expenses (Increase) / decrease in other current assets (Decrease)/ increase in Deposits received (Decrease)/ increase in Deposits works (Decrease)/ increase in other current liabilities (Decrease)/ increase in provisions		
Extra ordinary items {please specify}		4237278
Net cash generated from / (used in) operating activities [A]		
[B] Cash flows from investing activities - (Purchase) of fixed assets & CWIP (Increase) / Decrease in Special funds/grants (Increase) / Decrease in Earmarked funds (Purchase) of Investments - Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received		-7754739

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Net cash generated from/ (used in) investing activities [B]			-7754779
[C] Cash flows from financing activities			
Add: Loans from banks/others received			
Less: Loans repaid during the period Loans & advances to employees Loans to others Finance expenses			
Net cash generated from (used in) financing activities [C]			0
Net Increase/ (decrease) in cash and cash equivalents (A + B + C)			-6872788
Cash and cash equivalents at beginning of period			12049473.67
Cash and cash equivalents at end of period			5176683.67
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year • Cash Balances			5176683.67
• Bank Balances			-
• Scheduled co-operative banks • Balances with Post offices • Balances with other banks			
Total of the breakup of cash and cash equivalents			5176683.67

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centage of revenue collection increases decreases in various heads in property tax

Annexure-1

NO	Parameter	Year 2022-23	Year 2023-24	% of Growth	Overview in brief	Suggetions
	Audit Of Revenue					
		description				
	Revenue Income	Receipts in Rs				
1	Property tax	-	-	0.00	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samekit kar	2,67,680.00	40,860.00	(84.74)		
3	Nagariya vikas upkar	-	-	0.00		
4	Shiksha upkar	-	-	0.00		
	Total	2,67,680.00	40,860.00	(84.74)		
	Non Revenue Taxes					
1	Building/Complex rent	-	-	0.00		
2	Water Charges	1,66,640.00	1,29,990.00	(21.99)		
3	Other Misc Taxes	3,23,245.24	5,20,154.00	60.92		
	Total	4,89,885.24	6,50,144.00	60.92		
	Grant Total	7,57,565.24	6,91,004.00	(8.79)		

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Annexure-2

Receipts deposited in bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Amount	Reason for delay
Deposit within time except Bank holiday or server issue				
cashbook totaling error dated 11-05-2023 Rs 180/- less deposite in bank account				
:ashbook totaling error dated 16-05-2023 Rs 20/- less deposite in bank account				
:ashbook totaling error dated 10-07-2023 Rs 300/- less deposite in bank account				
:ashbook totaling error dated 11-08-2023 Rs. 75/- excess deposite in bank account				
ashbook totaling error dated 18-11-2023 Rs.15/- excess deposite in bank account				
ashbook totaling error dated 22-12-2023 Rs.100/- excess deposite in bank account				
ashbook totaling error dated 13-03-2024 Rs.70/- less deposite in bank account				
ashbook totaling error dated 19-03-2024 Rs.70/- excess deposite in bank account				

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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained but not Proper	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year. While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB. Ceriticate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority
2	Cheque Received Register	Not provided during the time of audit.	Not provided during the time of audit.
3	Cheque Dishonored Register	Not provided during the time of audit.	Not provided during the time of audit.
4	Cheque Issued Register	Not provided during the time of audit.	Not provided during the time of audit.
5	Register of advances to employees	Not provided during the time of audit.	Not provided during the time of audit.
6	Register of security deposits	Not provided during the time of audit.	Not provided during the time of audit.
7	Register of Earnest Money Deposits	Not provided during the time of audit.	Not provided during the time of audit.
8	Register of retention money	Not provided during the time of audit.	Not provided during the time of audit.
9	Investment Register	Not provided during the time of audit.	As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.
10	Loan Register	Not provided during the time of audit.	Not provided during the time of audit.

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Annexure-4

Status of Maintenance of various Fixes Assets Register at Municipal Council

No	Type of Register	Remark
1	Building Register	As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location,area,details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list /register and details are prepared by ULB.
2	Roads & Street Register	As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets ,lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB
3	Drain Register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.
4	Public lighting system register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.
5	Vehicle Register	Not provided during the time of audit.
6	Office Equipment Register	Not provided during the time of audit.
7	Furniture & Fixture Register	Not provided during the time of audit.
8	Computer & Peripheral Register	Not provided during the time of audit.

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- There is a difference between the closing balance of cash & bank as per the balance sheet as on 31.03.2023 and opening balance as per the CASH BOOK as on 01.04.2024 due to bank reconciliation and last year error not rectified.

  As per last year audited balance sheet Rs. 100130.00
  As per opening balance cash book account Rs. 95160.53

- Last Year Audited Balance sheet only Cashbook balance carry forward in books properly other opening balance not checked because proper books of account not maintained by ULB. ULB not provided E-Palika software access or data. As per discussion by department mismatch in epalika software data and manual books of account data. Also PFMS account details and cashbook not provided during the time of audit.
- As per discussion by management no loan outstanding hudco and other banks. Also PFMS accounts records not provided to us.
- ULB Should Transfer of 5% revenue receipt as per the state Govt. Circular no. 403/18//F/7 dated 16 July 1974 every year.
- The advances given by ULB, register of advances has not been maintained by the ULB. As observed they do not maintain any advance register because of which is it unable to identify to whom they have given the advance and whether settlement has been done or not.
- Grant wise registers were not been provided to us for the verification of the amounts. Bifurcation of revenue grants and capital grants not on record. The amount of payment made out of capital expenditure grant on fixed assets and capital expenditure grant on others should be maintained.
- Party wise details of the bank guarantee and withheld money and retention money should be maintained, it needs proper reconciliation.
- In respect of EPF and ESI, no records have been made available to us for the verification of the same.
- Fixed assets register was not provided to us thus we were unable to verify the details of Fixed assets. The balances of Fixed assets stated in balance sheet are subject to physical verification, revaluation. In absence of mentioned information we are unable to comment on the same. Therefore it is advised to keep proper record of fixed assets and put the serial number on all the fixed assets of the ULB. Record of Fixed assets should be prepared according to directions given in MPMAM and annexure of Fixed Assets should be prepared under bifurcation in following two heads :-

  Fixed Assets against ULB Fund
  Fixed Assets against Grant Fund

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Fixed asset register is not maintained by the ULB, so we are unable to do the verification of fixed assets and Fixed assets are not numbered.

- Attendance records are still maintained manually in register even after the acquisition of biometric machines. Biometric machines should be used for attendance records and salary processing should be based on biometric machines. High manipulation in salary payments is possible in absence of biometric attendance resulting in higher salaries.
- ULB is showing zero balance in the inventories in the balance sheet, it has been explained that stationary, diesel, Petrol and other miscellaneous items are treated as expenditure at the time of purchase and do not form part of inventories. Statement of Inventory was not provided to us. Stock register and stationery register is not maintained by the auditee, so the verification of such items was no possible in absence of documents.
- Late water bills collected by ULB are not collected with penalties or late fees. Such late fees should be recovered.
- No interest certificates were provided to us in order to verify the correctness of the amount shown as interest.
- Management has clarified that Local Fund Audit has also been conducted by Local Fund Audit Department in ULB but audit report of Local fund has not been provided to us.
- ULB has not booked GST on RCM basis on Advocates bill payment properly because legal service under the purview of Reverse Charge Mechanism in GST Act, so it is suggested that the ULB should book liability under RCM and maintain proper records.
- During the course of audit we are unable to find out the entries of Income of tender fees and liability of EMD in accounting maintained by ULB and in the financial statement, so it is advised that separate earnest money/Security deposit FDR register which is received from contractors/proposed bidders should be maintained.
- While verifying the vouchers on sampling basis , we noticed that expenses and incomes has not been booked in according to the accounting head prescribed in the MPMAM. We are unable to quantify the same. During our test check we have found that some capital expenditure has treated as revenue expenditure and vice versa. So we suggest that accounting should be done according to correct coding.
- List of Scrap and Dump vehicles was not provided to us for verification.
- Log Book of the vehicles was not provided to us in order to verify the running of the vehicles.
- No safety measures for prevention of fire were found in the ULB.

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- Various litigations & Statutory demands are pending against the corporation for which contingent liability should be made.
- Insurance cover of most of the vehicles owned by the ULB has expired and no steps are taken by the ULB for the renewal of such insurance. Insurance file and register should be maintained.
- Vehicles like tractors, trollies and other vehicles hired on contract by ULB are not properly documented. Agreement file not provided to us. Registration certificate and license should be obtained before hiring such heavy weight vehicles and log book hired vehicles not provided to us.
- Invoices for the payment of diesel do not mention the vehicle in which the diesel was poured. Invoices of the petrol pump should give complete details of vehicle number and date on which diesel was purchased.
- We are not provided with the Proper ledgers by the ULB. So, we are unable to comment on bifurcation of capital and revenue expenditure.
- The ledgers of the expenses are not maintained by the management; hence we cannot assume about the correctness of the income and expenditure details.
- CL register, medical leave register and optional leave register is not maintained by ULB which makes the cross checking of salary calculations highly difficult for us.
- Measurement book for none of the works carried out by the ULB is made available for inspection during the audit schedule. The before and after pictures of construction work done by them are not found.
- Pre and post completion pictures are not attached with vouchers of payment to the contractors for construction contracts. No third-party bill is enclosed with the civil work payments only internal estimates has been provided.
- They do not maintain any record of the offline tenders issued by them. So, we cannot predict how many offline tenders are issued during the period. They do not maintain any file of the tenders work because of which it is not possible for us to check the measurement book. It is suggested that tender record should be maintained so that we can come to know how much work is done, how much work is pending and how many tenders are allotted during the period.
- The rent of shops and other premises have not been fully recovered during the period. If the accrued rent would have been recovered then the income for the year would have been more. ULB has followed cash basis accounting to record rental income.
- Monthly Basis Bank Reconciliation statement not provided to us.

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- The requisite details to verify the regular compliance related to TDS under Income Tax law as well as under GST law has not been provided to us. We could not verify whether there are any outstanding demands, interest, penalty, late fees or any other sums under Income Tax or GST law.

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