

Independent Auditors' Report

TO,
The Chief Municipal Officer
Nagar Parishad Bhedaghat, Jabalpur, M.P

Report on the Financial Statements

We have audited the accompanying Receipt & Payment Account of **NAGAR PARISHAD BHEDAGHAT, JABLAPUR** ("the ULB"), which comprise the Statement of Income & Expenditure Account and the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

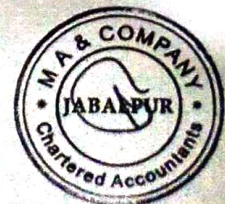
Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and 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

मुख्य नगर पालिका अधिकारी
भेदाघाट, जे.पी. नगरपालिका



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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 true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Statement of Income & Expenditure Account, of the excess of Expenses over Income for the year ended on 31st March 2021; and
- b) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as Annexure A & Annexure B

Emphasis of Matters

We draw attention to the following matters annexed with this report as Annexure A

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 10082 dated 23/06/2021, and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue

- i. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii. We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be come into the notice of CMO.
- iii. We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.
- iv. We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

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- v. We have not been provided with monthly/quarterly targets of revenues receipts; however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in Annexure A
- vi. We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.
- vii. The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.

Details with respect to quarterly and monthly target set for the FY 2020-21 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

- i. We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
 - Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
 - ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.
 - ULB deducted TDS on Purchase they were made, However this is not a correct Practice.
- ii. We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure proper Accounting entries.
- iii. We count not verified the grant register of the ULB, because ULB did not maintained any Grant Register.
- iv. We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- v. We could not verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

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- vi. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.

3. Audit of Book Keeping

- i. We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.
- ii. We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
- iii. We could not verify the Bank Reconciliation Statement because bank reconciliation statements were not prepared by the ULB.
- iv. We could not verify the grant register because grant register were not prepared according to the account rule.
- v. We could not check the Fixed Assets Register because fixed asset register were not prepared by the ULB.
- vi. We have observed that bank reconciliation was not prepared by the Nagar Parishad.
- vii. We have also found the difference in cash Book and bank statement balance as on date. Details of difference attached in Annexure B.
- viii. We have also observed that the many bank accounts were closed as per the instruction received from the UADD, Bhopal but the accounting entries for bank interest and bank charges were not made in cash book at the time of closing the bank account.
- ix. We have also observed that separate cash book of PM Avas Yojna was not maintained by the ULB.

4. Audit of Fixed Deposit Receipts

We found that ULB did not have any Fixed deposits register.

5. Audit of Tenders/ Bids

- i. We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
- ii. We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii. We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases where contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.
- iv. We found that ULB is not taking strict action against delay in completion of work or slow process in work.

6. Audit of Grants and Loans

- i. We have not checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB because these registers were not prepared by the ULB.

Ans.

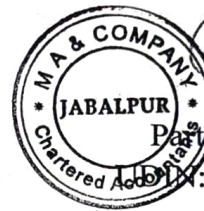


- ii. We have not checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB because these registers were not prepared by the ULB.
- iii. We have not been provided with Loan statement and utilization certificate.
- iv. We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

Date: 21.02.2022

Place: Jabalpur

For M A & Company
Chartered Accountants
(FRN No: 013338C)



CA Manoj Khaira

Partner, Mem No: 405824

UDIN: 22405824AEGWZJ2778

Shruti

ANNEXURE - A

(Part of Annexed Audit Report)
Emphasis of Matters

1. We have observed that bank reconciliation was not prepared by the Nagar Parishad.
2. We have also found the difference in cash Book and bank statement balance as on date. Details of difference attached in Annexure B.
3. We have also observed that the many bank accounts were closed as per the instruction received from the UADD, Bhopal but the accounting entries for bank interest and bank charges were not made in cash book at the time of closing the bank account.
4. We have also observed that separate cash book of PM Avas Yojna was not maintained by the ULB.
5. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
 - i. Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - ii. ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - iii. ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - iv. ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand. GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.
6. On checking we found that TDS has not been deducted on payment of hiring of vehicles.
7. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
8. We found that ULB has not any FDR's during the year 2020-21 and we observed that ULB had huge Balances in saving accounts.
9. We have gone through Contractor's file on random basis and observed the following:-
 - i. That majority of works contract are not completed within stipulated time.
 - ii. No approval for extension of time period is obtained from the authority.
 - iii. No penalty or Compensation is charged from contractors for delay in the work.
 - iv. No completion certificates are issued by the Engineers to any contractor.
 - v. Final bill payments are still due in every file which we checked.
 - vi. Documents regarding Provident Fund Registration are not available on records.

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- vii. Documents regarding Labour Act Registration are not available on records.
 - viii. Labour Report is not available.
 - ix. Royalty Certificate is also not available.
 - x. Photographs of Work Completed are also not available in Contractor's File for specific work.
 - xi. No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
 - xii. Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.
10. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and As per utilization certificate not matched.
11. We have observed that in many cases grant received directly in the bank account and ULB was not aware of the grant head hence not posted in proper head of grant.
12. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances.
13. We have also observed that vouchers keeping system of ULB was very poor, ULB has to be kept the voucher properly.



Signature

Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur

Receipt & Payment Account
1-Apr-2020 to 31-Mar-2021

Particulars	Amount	Amount	Particulars	Amount	Amount
Opening Cash Book Balance			Municipal Fixed Assets		
Grants Received			Aganwadi Work		780973.00
15 Finance Commission			Cc Road		1539916.00
Mulbhoot Mad			Computer		47500.00
Rajya Vitt			Construction Work		717427.00
Sadak Maramat			Dharmshala Adhoshachna		1191906.92
Swach Bharat			Motor Boat		1980023.00
Unknown Grant			Motor Pump		504250.00
			Nali Nirman		450924.00
110 (Rates & Tax Revenue)			Repair & Maintenance Stadium		1165202.00
Bajar Vikas Kar	1652.00		Samudaik Bhawan-CWIP		979840.00
Composite Tax	41235.00		Shamshanghat		102479.00
Composite Tax CY	34215.00				
Development Charges	16581.00		Duties & Taxes		7490.00
Development Charges CY	9598.00		Gst		338856.00
Education Cess	29799.00		Income Tax		19189.00
Jalkar Adhibhar	79211.00		Labour Welfare		28953.00
Jalkar Agrim	34622.00		Royalty		
Jalkar Anter Rashi	1500.00				
Nal Connection	7000.00		220 (Administrative Expenses)		
Sampati Kar	80112.00		Advertisement Expenses		239624.00
Sampati Kar Vasholi	6182.00		Audit Fees		101300.00
Stamp Sulk	140000.00		Electricity Bill		1995218.00
Water Surcharge	3800.00		Legal Fees		31556.00
Water Tax	150744.00		Maveshi		21600.00
			News Paper		50000.00
				636251	
					9460440.92
					394488.00



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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur

Receipt & Payment Account
1-Apr-2020 to 31-Mar-2021

Particulars	Amount	Amount	Particulars	Amount	Amount
120 (Assigned Revenue & Compensation)					
Chungi Chatipurti	12441138.00		Office Expenses	8860.00	
Mudrank Shulk	650000.00		Painting Expense	278807.00	
Passenger Tax	1633631.00		Photo Copy Exp	10016.00	
			Stationery & Printing	261420.00	
130 (Rental Income From Municipal Property)			Telephone Expenses	36568.00	
Bhawan Kiraya	480.00		Tent Material Rent	46940.00	
Dhuadhar Stand	1113520.00		Travelling & Conveyance	3614.00	
Dindyal Park	2480.00		Vehicle Rent	73640.00	
Gopalpur Naka	794670.00		Website	14700.00	3193863.00
Lamehta Ghat	97530.00				
Nav Ghat	3067300.00		210 (Establishment Expenses)		
Parking Shulk	1258606.00		Arrears	450304.00	
Rent From Samudayik Bhawan	6600.00		EPF	322760.00	
Saraswati Ghat	90220.00		G P F	256772.00	
Shop Rent	154545.00		Labour Vibhag	113160.00	
Tanker Rent	19050.00		Leave Encashment Exp	38230.00	
Tanker Shulk	4000.00		Mandey	185240.00	
VIP Gate	508210.00		Pension	2686288.00	
			Salary & Allowances	22300180.00	
140 (Fees & User Charges)			Swashat Shakha	35300.00	26388234.00
Bas Ki Kattai	20991.00				
Bazar Vasuli	29580.00		230 (Operation and Maintenance)		
Dainik Tah Vasholi	8420.00		Cleaning Material	33100.00	
Fine & Charges	3510.00		Desial & Petrol	408873.00	
			Electrical Material	96816.00	
			Job Rent	75000.00	



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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur

Receipt & Payment Account
1-Apr-2020 to 31-Mar-2021

Particulars	Amount	Amount	Particulars	Amount	Amount
NOC	20.00		Khadya Suracha		315000.00
Parks & Playground	1370.00		Material Purchase		1426161.00
Penalty	1350.00		Material Purchase Covid		115077.00
Registration Shulk	500.00		REPAIR & MAINTANANCE - DRAIN		24640.00
Shulk	5360.00		Repair & Maintenance - Kachra Gadi		12800.00
Suchana Adhikar Shulk	1550.00		Repair & Maintenance Vehicle		1019678.00
Swakshta Shulk	49364.00		Repair & Maintenances Boat		40075.00
Vivha Panjiysn	180.00		Repair & Maintenance Water Works		85438.00
Water Connection Charges	700.00		Repair & Maintenance - Computer		74488.00
		122895	Repair & Maintenance- Motor Pump		105868.00
150 (Sale & Hire Charges)			Repair & Maintenance - Road		250000.00
Nivida Prapatra		40000.00	Repair & Maintenance of Public Lighting		14700.00
180 (Other Income)			Repairs and Maintenance of Building		496196.00
Other Income		1026332.00	Repairs & Maintenance		525015.00
			Vehicle Insurance	8586.00	5127511.00
S D					
		32000.00	250 (Program Expenses)	100660.00	
			Festival Expense	275655.00	376315.00
Total Mistake		104305.92	Program Expenses		
			260 (Expenses From Grant Received)		
			Anugarh Sahayta Rashi	518533.00	
			Braksharopan	27845.00	
			Swakshya Bharat Mission	9500.00	555878.00
			271 (Other Exp)		
			Miscellaneous Expenses		111492.00

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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur

Receipt & Payment Account
1-Apr-2020 to 31-Mar-2021

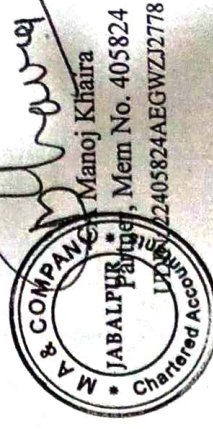
Particulars	Amount	Amount	Particulars	Amount	Amount
			S D		1702006.00
			Total Mistake		347425.00
			Closing Cash Book Balance		5409522.00
		101757174.92			101757174.92

Date: 21.02.2022
Place: Jabalpur

Account Officer

CMO

As Per Report of Our Even Date
For M A & Company
Chartered Accountants



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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur
Income & Expenditure Account
1-Apr-2020 to 31-Mar-2021

Particulars	Amount	Amount	Particulars	Amount	Amount
110 (Rates & Tax Revenue)			220 (Administrative Expenses)		
Bajar Vikas Kar	1652.00		Advertisement Expenses	259624.00	
Composite Tax	41235.00		Audit Fees	101300.00	
Composite Tax CY	34215.00		Electricity Bill	1995218.00	
Development Charges	16581.00		Legal Fees	31556.00	
Development Charges CY	9598.00		Maveshi	21600.00	
Education Cess	29799.00		News Paper	50000.00	
Jalkar Adhibhar	79211.00		Office Expenses	8860.00	
Jalkar Agrim	34622.00		Painting Expence	278807.00	
Jalkar Anter Rashi	1500.00		Photo Copy Exp	10016.00	
Nal Connection	7000.00		Stationery & Printing	261420.00	
Sampati Kar	80112.00		Telephone Expenses	36568.00	
Sampatti Kar Vasholi	6182.00		Tent Material Rent	46940.00	
Stamp Sulk	140000.00		Travelling & Conveyance	3614.00	
Water Surcharge	3800.00		Vehicle Rent	73640.00	
Water Tax	150744.00	636251	Website	14700.00	3193863.00
120 (Assigned Revenue & Compensation)			210 (Establishment Expenses)		
Chungi Chatipurti	12441138.00		Arrears	450304.00	
Mudrank Shulk	650000.00		EPF	322760.00	
Passenger Tax	1633631.00	14724769	G P F	256772.00	
130 (Rental Income From Municipal Property)			Labour Vibhag	113160.00	
Bhawan Kiraya	480.00		Leave Encashment Exp	38230.00	
Dhuadhar Stand	1113520.00		Mandey	185240.00	
Dindayal Park	2480.00		Pension	2686288.00	
Gopalpur Naka	794670.00		Salary & Allowances	22300180.00	
Lamehta Ghat	97530.00		Swashat Shakha	35300.00	26388234.00
Nav Ghat	3067300.00		230 (Operation and Maintenance)		
Parking Shulk	1258606.00		Cleaning Material		



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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur
Income & Expenditure Account
1-Apr-2020 to 31-Mar-2021

Particulars	Amount	Amount	Particulars	Amount	Amount
Rent From Samudayik Bhawan			Desial & Petrol		408873.00
Saraswati Ghat		6600.00	Electrical Material		96816.00
Shop Rent		90220.00	Job Rent		75000.00
Tanker Rent		154545.00	Khadya Suracha		315000.00
Tanker Shulk		19050.00	Material Purchase		1426161.00
VIP Gate		4000.00	Material Purchase Covid		115077.00
		508210.00	REPAIR & MAINTANANCE - DRAIN		24640.00
140 (Fees & User Charges)			Repair & Maintenance - Kachra Gadi		12800.00
Bas Ki Kattai		20991.00	Repair & Maintenance Vehicle		1019678.00
Bazar Vasuli		29580.00	Repair & Maintenance Boat		40075.00
Dainik Tah Vasholi		8420.00	Repair & Maintenance Water Works		85438.00
Fine & Charges		3510.00	Repair & Maintenance - Computer		74488.00
NOC		20.00	Repair & Maintenance- Motor Pump		105868.00
Parks & Playground		1370.00	Repair & Maintenance - Road		250000.00
Penalty		1350.00	Repair & Maintenance of Public Lighting		14700.00
Registration Shulk		500.00	Repairs and Maintenance of Building		496196.00
Shulk		5360.00	Repairs & Maintenance		525015.00
Suchana Adhikar Shulk		1550.00	Vehicle Insurance		8586.00
Swakshta Shulk		49364.00			5127511.00
Vivha Panjiysn		180.00			
Water Connection Charges		700.00	250 (Program Expenses)		
			Festival Expense		100660.00
			Program Expenses		275655.00
150 (Sale & Hire Charges)					
Nivida Prapatra			260 (Expenses From Grant Received)		
			Anugarh Sahayta Rashi		518533.00
180 (Other Income)			Braksharopan		27845.00
Other Income			Swakshya Bharat Mission		9500.00
					555878.00
Excess of Expenses over Income			271 (Other Exp)		
			Miscellaneous Expenses		111492.00



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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur
Income & Expenditure Account
1-Apr-2020 to 31-Mar-2021

Particulars	Amount	Particulars	Amount	Amount
		GST	7490.00	
		Income Tax	338856.00	
		Labour Welfare	19189.00	
		Royalty	28953.00	394488.00
				36147781.00

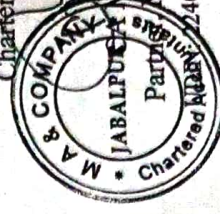
Date: 21.02.2022
Place: Jabalpur

Account Officer

CMO

As Per Report of Our Even Date
For M A & Company

Chartered Accountants



Manoj Khaira
Partnership Firm
Mem No. 405824
Chartered Accountants
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Nagar Parishad Bhedaghat
Bhedaghat, Jabalpur
Balance Sheet
As On 31.03.2021

Particulars	Amount	Particulars	Amount
Municipal Fund			
Less: Excess of Expenses over Income	60260568 12480323	Municipal Fixed Assets	
Grants Received		Aganwadi Work	780973.00
15 Finance Commission		Cc Road	1539916.00
Mulbhoot Mad	7425000.00	Computer	47500.00
Rajya Vitt	248000.00	Construction Work	717427.00
Sadak Maramat	911440.00	Dharmshala Adhoshachna	1191906.92
Swach Bharat	492000.00	Motar Boat	1980023.00
Unknown Grant	1736000.00	Motor Pump	504250.00
	6880403.00	Nali Nirman	450924.00
		Repair & Maintenance Stadium	1165202.00
		Samudaik Bhawan-CWIP	979840.00
		Shamshanghat	102479.00
		SD	9460440.92
		Total Mistake	1670006.00
		Closing Cash Book Balance	243119.08
			54099522.00
			65473088.00

Date: 21.02.2022
Place: Jabalpur

Account Officer

As Per Report of Our Even Date
For M A & Company



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Annexure B

Bhedaghat Nagar Palika
Cash Book & Bank Balance
1-Apr-2020 to 31-Mar-2021

Sl. No.	Particulars	Balance As Per Bank Balance as on 01.04.2020	Cash Book Opening Balance	Cash Book Closing Balance	Balance As Per Bank Balance as on 31.03.2021	Remark
1	SBI 11608808086	4732403.00	60260568.00	54099522.00	0.00	Account Closed
2	Sbi 11608808451	1408084.77			0.00	Account Closed
3	SBI 11608808610	5308740.00			0.00	Account Closed
4	SBI 11608808698	457351.08			0.00	Account Closed
5	SBI 11608808439	83416.01			0.00	Account Closed
6	SBI 63041911586	15749674.00			0.00	Account Closed
7	SBI 8075	435854.25			0.00	Account Closed
8	SBI 53011820348	10102694.42			27923133.65	
9	Canara 6072101002752	20832648.00			12615697.00	
10	UBI 412702010007111	5723.52			1834954.72	
11	UBI 412701010050099	628.81			0.00	Account Closed
12	UBI 412702010710716 (PMAY)	2040590.00			558.01	



Am

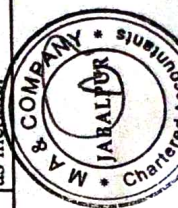
Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB

Name of Auditor

Nagar Palika Parishad Bhedaghat, Jabalpur
M A & Company, Chartered Accountants, Jabalpur

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	राजस्व कर वसूली			
		Receipts in Rs.		
		Year 2019-20	Year 2020-21	% of Growth
(i)	संपत्तिकर	106689	86294	-19%
(ii)	समेकित कर	116423	75450	-35%
(iii)	नगरीय विकास उपकर	25513	26179	3%
(iv)	शिक्षा उपकर	25411	29799	17%
	कुल योग	274036	217722	
	गैर राजस्व वसूली			
(i)	भवन भूमि किराया	186080	6617211	3456%
(ii)	जल उपभोक्ता प्रभार	246782	269877	9%
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0%
(iv)	अन्य कर / शुल्क	17333632.32	16562648	-4%
	कुल योग	17766494.32	23449736	32%
	महा योग	18040530.32	23667458	
2	Audit of Expenditure	we have verified the expenditures with relevant vouchers & bills on test basis.	Posting of expenses from cheque book to cashbook has not been done on daily basis. We observed that head wise posting done on monthly basis rather daily basis.	Performance must be improved
3	Audit of Book Keeping		We observed that only main cashier cash book was maintained and other books like Income register, Expense register, staff advance register has been carried from last many years and condition of said books are very critical.	We suggest that in every year new cash book and other registers should be maintained.
4	Audit of FDR	We have not verified the all FDR physically with Investment register.	We found that Investment register has not been maintained properly. Interest on FDR accrued and received were not taken in cash book.	Interest accrued and received on FDR must be taken in cash book as income.



Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB

Name of Auditor

**Nagar Palika Parishad Bhedaghat, Jabalpur
M A & Company, Chartered Accountants, Jabalpur**

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
5	Audit of Tenders/Bids	Tender / Bids	We have observed that Nagar Palika Parishad was followed all the term and condition as prescribed.	
6	Audit of Grants & Loans	Grant Register is maintained but not updated loan register was not maintained	Grant register was maintained but not updated. Loan register was not maintained.	
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Grant Register was not updated and maintained hence we could not comment on it.	We have observed that Grant was not maintained due to lack of information of head of grant head. Due to non available of Grant Sanction letter we unable to comment on utilization of fund.	We Suggest that Municipal Corporation must know the head of grant so the utilization grant can be made
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	172.03%	There was no information available for revenue and capital grant hence we can not comment on it.	
	b) Percentage of Capital Expenditure with respect to Total Expenditure	28.89%	There was no information available for revenue and capital grant hence we can not comment on it.	
9	Whether all the temporary advances have been fully recovered or not.		All the temporary advances are fully recovered / adjusted in respective files but not entered in cash book.	
10	whether the bank reconciliation statement have been regurely prepared.		Bank reconciliation statements were not prepared on regular basis.	

Date: 21.01.2022

Account Officer:

CMO

**For M A & Company
Chartered Accountants**

