Nagar Parishad, Chandra Shekhar Aajad Nagar ,Dist. Alirajpur, MP

Receipt and Payment Account for the period April, 2020 to March, 2021

प्राप्ति	राशि	भुगतान	राशि
प्रारम्भिक शेष			
नगद खाता	0	मरम्मत	988867
म. प्र. ग्रामीण बैंक 50511011000120б	967143	अमानत राशि	607206
म. प्र. ग्रामीण बैंक 505110110000578	2055777	अनुग्रह राशि	100000
म. प्र. ग्रामीण बैंक 505110110001302	707819	कंप्यूटर एंड कोन्सुमएब्ल	137160
म. प्र. ग्रामीण बैंक 505110110000276	268865	डीजल	871757
CCB 658108011042	6140838	इलेक्ट्रिसिटी	1779128
CCB 158004652374	60389	इलेक्ट्रिसिटी सामग्री	246238
CCB 158000900353	3275216	जी पी एफ	975502
भारतीय स्टेट बैंक 53029274035	13605573	जी एस टी	140241
बैंक ऑफ़ बड़ौदा 08340100018109	5083700	हैंड पंप	268764
CCB 658108002140	2111629	हडको लोन	187086
बैंक ऑफ़ बड़ौदा 08340100001730	608930	जल प्रदाये	193535
बैंक ऑफ़ बड़ौदा 08340100003517	202876	जे सी बी किराया	44000
आई.डी.बी.आई बैंक 1626104000056391	5944281	एल आई सी प्रीमियम	273445
इलाहबाद बैंक 50430394593	8650516	लाइट फिटिंग- एल इ डी	104679
ओपनिंग बैंक बैलेंस में शामिल है बैंक बैलेंस अंतर		अन्य	521353
		मोटर पंप	55040
		पेंशन	30476
शिक्षा उपकर बकाया	69,309	R & M फोगिंग मशीन	105964
शिक्षा उपकर चालू	2,01,939	R & M अन्य गाड़ी	45487
विकास उपकर बकाया	22,440	वेतन	7948270
विकास उपकर चालू	5,498	सोचालय निर्माण	322500
सम्पत्तिकर बकाया	5,65,054	स्टेशनरी	148815
सम्पत्तिकर चालू	8,82,615	सुरक्षा निधि	205299
समेकित कर बकाया	43,223	स्वछता सामग्री	757426
समेकित कर चालू	1,30,140	टेंडर	42084
जलकर चालू	2,39,040	टी डी एस	150281
बाजार बेठक	5,50,100	वाहन किराया	129000
पशु पंजीयन शुक्ल	1,26,942	विज्ञापन खर्चा	22000
दुकान किराया बकाया	7,16,633	कॉण्ट्रा एंट्री	5202958
दुकान किराया चालू	2,46,566	इन्कमटैक्स	5390
नामांतरण शुक्ल	3,000	जलयन्त्रालय	14800
अमानत	6,00,020	कोविड	185540
विविध	2,07,431	न.प.स.	905288
चुंगी क्षति पूर्ति	1,22,87,066	कटौत्रा	24683
दुकान प्रिमियम	10,36,572	विरापति प्रकाशन	21042
भू–भाटक चालू	5,673	बजट	15000
बैंक वापसी / ब्याज	14,53,715	स्वागत सत्कार	154480
नल संयोजन शुल्क	21,600	लोक स्वास्थ	681933
यात्री कर	4,08,000	ऑडिट	1098588
भवन निर्माण शुल्क ऑनलाईन जमा	63,735	विद्युत लाइन विस्तार	3180951
मूलभुत	25,98,000	डेटाबेस	3000
सड़क मरम्मत	11,92,000	वाटर टैंकर	10650
15 वां वित्त आयोग	1,24,43,000	लेबर एक्सपेंस	1979903
मुद्रांक शुल्क	5,00,000	दवाई	4294
टीडीएस कटोत्रा	1,58,589	आकस्मिकता	26183
किराया शुल्क	74,225	टाउन हॉल	100800
टाउन हॉल किराया	15,000	परिषद् भत्ता	317854
आवेदन शुल्क	90	वृक्षारोपण	32045
फॉर्म	1,99,416	वाचनालय	7345
पशुवध	19,335	जिओ नेट पैक	8991
प्रमाण पत्र	15,600	समायोजन	462136
रिकॉर्ड दुरस्ती शुल्क	45,300	चुगीक्षतिपूर्ति	3422294

मुख्य नगर पालिका अधिकारी
नगर परिषद,च.शे.आ.नगर
जिला अलीराजपुर (म.प्र.)

पाह पजीयन

टर टैंकर	1,200	कैटर्स	2100
कॉण्ट्रा एंट्री	9,400	जनस्वास्थ	16800
राज वित् आयोग	55,88,034	विविध व्यय	559305
पॉलीथिन जुरमाना	25,64,000	लाइट डेकोरेशन	2950
अग्रिम	500	लोक निर्माण	5745832
आग की मरम्मत	55,591	बैंक रेकन्सीलिएशन अंतर	1020753
विद्यूत लाइन जमा	5,000		
साइट योजना शुल्क	2,74,054	**अंतिम शेष**	
उपयोगकर्ता शुल्क	27,278	म. प्र. ग्रामीण बैंक 505110110001206	967143
कर्मा वेतन	180	म. प्र. ग्रामीण बैंक 505110110000578	2675840
एडजस्टमेंट एंट्री	36,807	म. प्र. ग्रामीण बैंक 505110110001302	729488
कटोत्रा	6,775	म. प्र. ग्रामीण बैंक 505110110000276	0
समझौता शुल्क	51,285	CCB 658108011042	6676382
सर्विस टैक्स	1,500	CCB 158004652374	0
वाटर हार्वीस्टिंग	7,000	CCB 158000900353	0
अन्य	34,000	भारतीय स्टेट बैंक 53029274035	22385820
उपकार नगरी विकास	35,127	बैंक ऑफ़ बड़ौदा 08340100018109	5239566
सिक्योरिटी डिपाजिट	2,455	CCB 658108002140	6795063
लोक निर्माण	1,83,620	बैंक ऑफ़ बड़ौदा 08340100001730	0
सामग्री	45,295	बैंक ऑफ़ बड़ौदा 08340100003517	0
विविध एरिया	19,700	आई.डी.बी.आई बैंक 1626104000056391	197498
नामंत्रिया विद्युत	23,128	इलाहबाद बैंक 50430394593	8941533
स्वच्छता सामग्री	3,000	स्टेट बैंक ऑफ़ इंडिया 63021861435	294401
समयोजन	1,360	बैंक ऑफ़ इंडिया 884510210000008	0
स्वच्छ शुल बकाया	5,36,157		
स्वच्छता शुल चालू	5,580		
जीएसटी	1,86,388		
एलटी टैक्स	83,408		
दंड	36,724		
नगर विकास बकाया	25,498		
नगर विकास कर चालु	62,745		
बाजार बैठक बकाया	2,33,795		
नामांतरण विज्ञप्ति	4,45,444		
	95,000		
जम्पतिकर	780		
Total	97518225	Total	97518225

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. न. – 003084S

सी. ए. सावन गादिया

(पार्टनर)

मे.न. 409459

स्थान - इंदौर

दिनांक - 04/08/2021

UDIN : 21409459AAAAEE8454

RAO & EMMAR INDORE CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद,च.शे.आ.नगर
जिला अलीराजपुर (म.प्र.)

Nagar Parishad, Chandra Shekhar Aajad Nagar ,Dist. Alirajpur, MP

Income and Expenditure Account for the period ended 31.03.2021

Income	राशि	Expenses	राशि
Income During the Year		**Expenditure During the Year**	
शिक्षा उपकर बकाया	69,309	मरम्मत	988867
शिक्षा उपकर चालू	2,01,939	अनुगृह राशि	100000
विकास उपकर बकाया	22,440	लाइट डेकोरेशन	137160
विकास उपकर चालू	5,498	लोक निर्माण	871757
संम्पतिकर बकाया	5,65,054	कंप्यूटर एंड कोन्सुमएब्ल	137160
संम्पतिकर चालू	8,82,615	डीजल	871757
समेकित कर बकाया	43,223	इलेक्ट्रिसिटी	1779128
समेकित कर चालू	1,30,140	इलेक्ट्रिसिटी सामग्री	246238
जलकर चालू	2,39,040	जी पी एफ	975502
बाजार बेठक	5,50,100	जी एस टी	140241
पशु पंजीयन शुक्ल	1,26,942	हैंड पंप	268764
दुकान किराया बकाया	7,16,633	हुडको लोन	187086
दुकान किराया चालू	2,46,566	जल प्रदाये	193535
नामांतरण शुक्ल	3,000	जे सी बी किराया	44000
विविध	2,07,431	एल आई सी प्रीमियम	273445
चुंगी क्षति पूर्ति	1,22,87,066	लाइट फिटिंग- एल इ डी	104679
समझोता शुल्क	1,500	अन्य	521353
दुकान प्रिमियम	10,36,572	मोटर पंप	55040
भू-भाटक चालू	5,673	पेंशन	30476
बैंक वापसी/ब्याज	14,53,715	R & M फोगिंग मशीन	105964
नल संयोजन शुल्क	21,600	R & M अन्य गाड़ी	45487
यात्री कर	4,08,000	विविध व्यय	559305
भवन निर्माण शुल्क ऑनलाईन जमा	63,735	वेतन	7948270
मूलभुत	25,98,000	सोचालय निर्माण	322500
सड़क मरम्मत	11,92,000	स्टेशनरी	148815
15 वां वित्त आयोग	1,24,43,000	स्वछता सामग्री	757426
मुद्रांक शुल्क	5,00,000	टेंडर	42084
टीडीएस कटोत्रा	1,58,589	टी डी एस	150281
किराया शुल्क	74,225	वाहन किराया	129000
टाउन हॉल किराया	15,000	विज्ञापन खर्चा	22000
आवेदन शुल्क	90	इन्कमटैक्स	5390
फॉर्म	1,99,416	जलयन्त्रालय	14800
पशुवध	19,335	कोविड	185540
प्रमाण पत्र	15,600	न.प.स.	905288
रिकॉर्ड दुरस्ती शुल्क	45,300	कटौत्रा	24683
विवाह पंजीयन	1,200	विरापति प्रकाशन	21042
वाटर टैंकर	9,400	बजट	15000
राज वित् आयोग	25,64,000	स्वागत सत्कार	154480
पॉलीथिन जुरमाना	500	लोक स्वास्थ	681933
अग्रिम	55,591	ऑडिट	1098588
आग की मरम्मत	5,000	विद्युत लाइन विस्तार	3180951
विद्युत लाइन जमा	2,74,054	डेटाबेस	3000
साइट योजना शुल्क	27,278	वाटर टैंकर	10650
उपयोगकर्ता शुल्क	180	लेबर एक्सपेंस	1979903
सर्विस टैक्स	7,000	दवाई	4294
वाटर हार्वेस्टिंग	34,000	आकस्मिकता	26183
अन्य	35,127	टाउन हॉल	100800
उपकार नगरी विकास	2,455	परिषद् भता	317854
सिक्योरिटी डिपाजिट	1,83,620	वृक्षारोपण	32045
लोक निर्माण	45,295	वाचनालय	7345
सामग्री	19,700	जिओ नेट पैक	8991
नामंत्रिया विद्युत्	3,000	समायोजन	462136
स्वच्छता सामग्री	1,360	चुंगीक्षतिपूर्ति	3422294
समयोजन	5,36,157	कैटर्स	2100
स्वच्छ शुल बकाया	5,580	जनस्वास्थ	16800
स्वच्छता शुल चालू	1,86,388	फायदा/ आय का आधिक्य	10689214

मुख्य नगर पालिका अधिकारी
नगर परिषद,च.शे.आ.नगर
जिला अलीराजपुर (म.प्र.)

RAO & EMMAR
INDORE
CHARTERED ACCOUNTANTS

जीएसटी	83,408		
एलटी टैक्स	36,724		
दंड	25,498		
नगर विकास बकाया	62,745		
नगर विकास कर चालु	2,33,795		
बाजार बैठक बकाया	4,45,444		
नार्मांतरण विज्ञप्ति	95,000		
जम्पतिकर	780		
TOTAL	4,15,28,624	**TOTAL**	41528624

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. न. – 003084S

सी. ए. सावन गादिया

(पार्टनर)

मॅं.न. 409459

स्थान - इंदौर

दिनांक - 04/08/2021

UDIN : 21409459AAAAEE8454

RAO & EMMAR

INDORE

CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी

नगर परिषद,च.शे.आ.नगर

जिला अलीराजपुर (म.प्र.)

Nagar Parishad, Chandra Shekhar Aajad Nagar ,Dist. Alirajpur, MP

Balance Sheet as on 31st March 2021

दायित्व	राशि	राशि	सम्पत्ति	राशि	राशि
दायित्व			म. प्र. ग्रामीण बैंक 505110110001206	967143	
हडको लोन	187086	187086	म. प्र. ग्रामीण बैंक 505110110000578	2675840	
			म. प्र. ग्रामीण बैंक 505110110001302	729488	
			म. प्र. ग्रामीण बैंक 505110110000276	0	
			CCB 658108011042	6676382	
जनरल फण्ड	44026434	44026434	CCB 158004652374	0	
			CCB 158000900353	0	
			भारतीय स्टेट बैंक 53029274035	22385820	
			बैंक ऑफ़ बड़ौदा 08340100018109	5239566	
			CCB 658108002140	6795063	
			बैंक ऑफ़ बड़ौदा 08340100001730	0	
			बैंक ऑफ़ बड़ौदा 08340100003517	0	
			आई.डी.बी.आई बैंक 1626104000056391	197498	
			इलाहबाद बैंक 50430394593	8941533	
			स्टेट बैंक ऑफ़ इंडिया 63021861435	294401	
			बैंक ऑफ़ इंडिया 884510210000008	0	54902734
आय का आधिक्य	10689214	10689214			
TOTAL	54902734	54902734	TOTAL	54902734	54902734

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. न. – 003084S

सी. ए. सावन गादिया

(पार्टनर)

मैं.न. 409459

स्थान - इंदौर

दिनांक - 04/08/2021

UDIN : 21409459AAAAEE8454

RAO & EMMAR CHARTERED ACCOUNTANTS INDORE

मुख्य नगर पालिका अधिकारी
नगर परिषद,च.शे.आ.नगर
जिला अलीराजपुर (म.प्र.)

Nagar Parishad, Chandra Shekhar Aajad Nagar ,Dist. Alirajpur, MP

माह :- 31 march 2021

नगर पालिका के बैंक खातों की जानकारी

क्र	बैंक का नाम	खाता नंबर	बैंक बैलेंस ऐस पर बैंक
1	म. प्र. ग्रामीण बैंक	505110110001206.00	967143
2	म. प्र. ग्रामीण बैंक	505110110000578.00	2675840
3	म. प्र. ग्रामीण बैंक	505110110001302.00	729488
4	म. प्र. ग्रामीण बैंक	505110110000276.00	0
5	CCB	658108011042.00	6676382
6	CCB	158004652374.00	0
7	CCB	158000900353.00	0
8	भारतीय स्टेट बैंक	53029274035.00	22385820
9	बैंक ऑफ़ बड़ौदा	8340100018109.00	5239566
10	CCB	658108002140.00	6795063
11	बैंक ऑफ़ बड़ौदा	8340100001730.00	0
12	बैंक ऑफ़ बड़ौदा	8340100003517.00	0
13	आई.डी.बी.आई बैंक	1626104000056390.00	197498
14	इलाहबाद बैंक	50430394593.00	8941533
15	स्टेट बैंक ऑफ़ इंडिया	63021861435.00	294401
16	बैंक ऑफ़ इंडिया	884510210000008.00	0
		TOTAL	**54902734**

मुख्य नगर पालिका अधिकारी
नगर परिषद,च.शे.आ.नगर
जिला अलीराजपुर (म.प्र.)

RAO & EMMAR ★ INDORE ★ CHARTERED ACCOUNTANTS

Abstract sheet for Reporting on Audit paras for financial year 2019 2020-21

Name of ULB :- Nagar Parishad, Chandra Shekhar Aajad Nagar , Dist Alirajpur
Name of Auditor:- Rao And Emmar Charterd Accountants ,Indore

S. no.	Parameters	Description			Observation In Brief	Suggestions
	राजस्व कर वसूली	Receipt In Rs.				
		Year 2019-2020	Year 2020-21	% of Growth	We observe that revenue collection from various taxes and duties are increasing in comparision to previous years/ budget target	1. We Suggest to increase in revenure by employing more manpower and proper responsibility to be assigned with performance basis
(i)	सम्पतिकर	993655	1447669	45.69		
(ii)	समेकित कर	140030	173363	23.80		
(iii)	नागरीय विकास उपकार	231561	27938	-87.93		
(iv)	शिक्षा उपकर	195322	271248	38.87		
	कुल योग	1560568.00	1920218	23.05		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	384588	963199	150.45		
(ii)	जल उपभोक्ता प्रभार	172525	239040	38.55		
(iii)	ठोस अपशिष्ट प्रबंधन					
(iv)	अन्य कर / शुल्क	3213618	4541501	41.32		
	कुल योग	3770731	5743740	52.32		
	महा योग	5331299.00	7663957.86	43.75		

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Abstract sheet for Reporting on Audit paras for financial year 2020-21

Name of ULB :- Nagar Parishad, Chandra Shekhar Aajad Nagar , Dist Alirajpur
Name of Auditor:- Rao And Emmar Charterd Accountants ,Indore

S.No	Parameter	Description	Observation	Suggestion
	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have verified revenue from various sources and our observation are mention in below points.	
		He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account	The revenue receipt was duly verified with counterfiles on sample basis and as per our observation the same was deposited timely in respective bank accounts.	
		Percentage of revenue collection increases\decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts.	1) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. 2) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
		The entries in cash book shall be verified	The entries in cash book have been verified and there was totaling mistake of 141921 in Cash Book. In cash book. Bifercation of Income mentioned of grants.	
		The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets .	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not Satisfactory.	
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	As infomed by the management there were no FDRs that were created during the audit period.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo.	As per our knowledge and the information given to us there were no such cases.	
		The auditor is responsible for audit of expenditure under all the schemes	We have verified expenditure under all the schemes and our observation are mention in below points.	
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .	The entries in cash book have been verified from relevant vouchers and we observed that Previous Year expenses payemnt also made during current year.	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any	The monthly balances of the cashbook was checked by us and the errors were rectified.	
		He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner /cmo	There is no such bifurcation of expenses, the payment of every expense is made from a single bank account in which the amount of various grants are credited. Given	

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			the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.	
2	Audit of Expenditure	He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India \state government.	The expenditure were checked on sample basis and expenditure is in accordance with the applicable directives.	1. On the Notesheet the CMO and The President should put there official Seal with the Signature. 2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 3. Overwring or Manual Changes in Voucher and Invoices should be avoided. 4. The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing.
		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 sample audit checking we have observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.	
		All the cases where appropriate sanction 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 Commissioner / CMO	The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report in most of the files of construction. Also in some cases the quotations were on blank pages insead of Letter heads of the firm. 2. There were no pre/post photographs of the contruction sites in the files.	
		The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	During our audit we have observed that there were no utilization certificates made by the ULB.	
		The auditor shall verify that all the temporary advances have been fully recovered .	As per observation there were no advances given by ULB during the period of the audit.	
3	Audit of Book Keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observation are mention in below points.	The books of accounts are not fully shifted to ERP Software, still the revenue collection is recorded under Single entry system, hence full /complete transition should be done. Double Entry System should be Adopted
		He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo	The ULB is still doing accounting on single entry basis, Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances. In cash Books birfercation of Bank account with opening and closing balaance not available. Previous Year Audit report also not available.	
		The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
		The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	We observe that In Cash Book opening Balance not match with Bank Balances and we mentioned difference in our Statement. Closing Balance of Cash Book also not match with Bank Balances. The opening Balance difference is of past years. Bank reconciliation statements not prpared as in Cash Book no	
		He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book	The entries in the grant register not available for verification as the same in not maintain	

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		shall be duly verified from the entries in the cash book.	verification as the same is not maintain.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo.	We have observed that the ULB has not prepared the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund .	The project fund has been not reconciled with the receipts and payments.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	There were no FDRs that were created during the audit period.	FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.		
		The cases where FDR\TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo.		
5	Audit of Tender/ Bids	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points.	1) More competitive tendering processes should be implemented. 2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. 3) In Voucher complete documents enclosed of online applying bids
		He shall check whether competitive tendering procedures are followed for all bids.	competitive and tendering procedures are followed for all bids and we observe that tender alloted to only some few parties and also in online tendering through Gems No complete documents are enclosed	
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
		The conditions of BG's shall also be verified; any BG with any such condition which which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO		
		The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's		

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		extend the BG's shall also be given to ULB's.		
6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same.	1) More and more assets should be created for the welfare of the people as well as for generating more revenue. 2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of invetment.
		He is responsible for audit of grants received from State Government and it's utilization		
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.	During the year there is not any loan provide for physical infrastructure and there were no asset created for generation of revenue.	
		The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	The expenditure is in accordance with the applicable directives.	
7	Incidences relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from one Scheme/ Project to Another.	As informed by the accountant , grants are received by state Governmenrt and Central Government without information / receipt advice or any documnetry evidence	Actual utilization of grants was not traceable due to absence of audit trail and documentray evidence	Proper Scheme wise Grant Ledger shall be maintained
8	a) percentage of revenue expenditure (establishment, salary,operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	As per the Management Explanation in respect to revenue expenditure (establishment, salary, maintenance and operation) with respect to revenue receipts (Tax& Non Tax)	Percentage of Revenue Expenditure in respect to Revenue Receipt is 2.57% as per the information given by the management	
	b) Percentage of Capital expenditure with respect to Total expenditure	Capital Expenditure are identified as per the Management explanantion	Capital Expenditure is 17.45% of Total Expenditure as per the Information given by the Management	
9	whether all the temporary advances have been recovered or not	The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	

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10	whether bank reconciliation statement is being regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	we observe that in Cash Book opening Balance not match with Bank Balances and we mentioned difference in our Statement. Closing Balance of Cash Book also not match with Bank Balances. The opening Balance difference is of past years. Bank reconciliation statements not prpared as in Cash Book no biferfercation bank wise available in cash book . We prepared report based on Bank statement and differnce amount adjusted in Receipt and Payment account and Income and Expenditure Account.	
11	Any Other	some other descrepency were found	Based on our sample checking , TDS and GST Not deducted in some of the cases and PT Not dedcuted and Return also not filed and Labour Tax also not deducted	1) TDS and Commercial tax returns should be filed. 2) All Statutory Compliances should be complied on timely basis to avoid Interest and Penalty

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